

## **BAB V**

### **PENUTUP**

#### **5.1 Kesimpulan**

Berdasarkan hasil analisis, penelitian ini menyimpulkan bahwa ada pengaruh positif antara perusahaan multi segmen dengan manajemen laba. Hal ini dapat dilihat dari semakin banyak segmen yang dimiliki oleh perusahaan maka akan membutuhkan dana yang besar, yang pada akhirnya menyebabkan terjadinya manajemen laba dalam rangka diversifikasi perusahaan.

Selain itu, ketika profitabilitas perusahaan tinggi, perusahaan cenderung meminimalkan pajak dengan mengurangi laba pada seluruh segmen yang dimiliki, karena banyaknya segmen akan mempermudah pengurangan laba dalam rangka pembayaran pajak yang kecil sehingga menguntungkan perusahaan.

#### **5.2 Keterbatasan Penelitian**

Penelitian ini terbatas pada perusahaan manufaktur sehingga hasil penelitian ini tidak mewakili semua perusahaan di Bursa Efek Indonesia.

#### **5.3 Saran**

Untuk penelitian mendatang dapat menggunakan jenis perusahaan yang lebih beragam sehingga dapat mewakili keseluruhan jenis industri dan melihat adanya perbedaan besarnya manajemen laba semua industri.

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Daftar Jumlah Segmen Perusahaan

No.	Nama Perusahaan	Jumlah Segmen				
		Tahun 2003	Tahun 2004	Tahun 2005	Tahun 2006	Tahun 2007
1.	DYNA	3	3	3	3	3
2.	HMSP	4	4	4	4	4
3.	KBLM	3	3	3	3	3
4.	KLBF	3	4	4	5	5
5.	LMPI	4	3	4	4	4
6.	KICI	2	2	2	2	2
7.	LAPD	4	5	5	5	5
8.	LPIN	5	5	5	5	5
9.	MLIA	5	2	4	3	3
10.	MRAT	2	2	2	2	3
11.	PICO	2	2	2	2	2
12.	POLY	3	3	3	2	2
13.	SIPD	4	4	4	4	2
14.	TEJA	2	2	2	3	3
15.	TIRT	2	2	2	2	2
16.	TRST	2	2	2	2	2
17.	TSPC	3	2	2	3	3
18.	SUDI	5	3	4	5	5
19.	UNIC	2	2	2	3	3
20.	SCPI	2	2	2	2	2

### Tahun 2003

No	Perusahaan	Penjualan tahun 2002	Penjualan tahun 2003	GROWTH
1	DYNA	446,214,820,450	589,327,910,702	0.320726887
2	HMSP	15,128,664,000,000	14,675,125,000,000	-0.029978787
3	KBLM	86,601,567,220	91,970,017,953	0.061990226
4	KLBF	2,561,802,378,445	2,889,209,192,878	0.127803306
5	LMPI	223,730,913,358	244,432,230,659	0.092527747
6	KICI	105,784,150,443	84,274,059,904	-0.203339446
7	LAPD	24,550,542,928	58,573,599,686	1.385837244
8	LPIN	34,706,254,092	28,864,783,735	-0.16831175
9	MLIA	2,181,700,216,000	2,156,267,283,000	-0.011657391
10	MRAT	252,977,381,336	229,778,883,328	-0.091701866
11	PICO	158,594,782,704	159,353,557,978	0.004784365
12	POLY	3,795,935,431,040	1,905,929,491,294	-0.497902552
13	SIPD	1,315,701,903,665	1,126,707,966,022	-0.143644953
14	TEJA	684,701,322,057	529,252,360,413	-0.227031783
15	TIRT	380,399,961,825	407,594,269,472	0.071488723
16	TRST	781,636,342,344	793,395,269,261	0.015043987
17	TSPC	1,959,435,134,705	2,124,161,528,897	0.084068307
18	SUDI	521,817,933,625	338,221,921,138	-0.351839216
19	UNIC	1,453,075,132,000	1,998,338,021,640	0.375247554
20	SCPI	109,924,958,472	117,435,365,337	0.068323036



## Tahun 2004

No	Perusahaan	Penjualan tahun 2003	Penjualan tahun 2004	GROWTH
1	DYNA	589,327,910,702	741,446,868,582	0.258122779
2	HMSP	14,675,125,000,000	17,646,694,000,000	0.2024902
3	KBLM	91,970,017,953	125,615,587,322	0.365831932
4	KLBF	2,889,209,192,878	5,042,817,551,843	0.745397171
5	LMPI	244,432,230,659	237,295,834,786	-0.029195806
6	KICI	84,274,059,904	87,920,731,028	0.043271573
7	LAPD	58,573,599,686	91,160,836,976	0.556346843
8	LPIN	28,864,783,735	38,762,250,887	0.342890743
9	MLIA	2,156,267,283,000	2,571,695,232,000	0.192660693
10	MRAT	229,778,883,328	243,879,130,072	0.061364415
11	PICO	159,353,557,978	175,579,183,341	0.101821544
12	POLY	1,905,929,491,294	1,970,333,087,017	0.033791174
13	SIPD	1,126,707,966,022	1,353,621,328,360	0.20139501
14	TEJA	529,252,360,413	160,243,790,158	-0.697226121
15	TIRT	407,594,269,472	748,865,268,702	0.837281151
16	TRST	793,395,269,261	903,094,832,056	0.138265965
17	TSPC	2,124,161,528,897	2,371,553,396,096	0.116465657
18	SUDI	338,221,921,138	288,516,785,793	-0.146960124
19	UNIC	1,998,338,021,640	2,609,109,602,490	0.305639774
20	SCPI	117,435,365,337	112,004,895,219	-0.046242204

## Tahun 2005

No	Perusahaan	Penjualan tahun 2004	Penjualan tahun 2005	GROWTH
1	DYNA	741,446,868,582	886,192,561,505	0.19522
2	HMSP	17,646,694,000,000	24,660,038,000,000	0.39743
3	KBLM	125,615,587,322	280,513,510,845	1.23311
4	KLBF	5,042,817,551,843	5,870,938,590,836	0.16422
5	LMPI	237,295,834,786	262,412,336,712	0.10584
6	KICI	87,920,731,028	93,143,807,493	0.05941
7	LAPD	91,160,836,976	81,927,356,900	-0.10129
8	LPIN	38,762,250,887	43,329,381,801	0.11782
9	MLIA	2,571,695,232,000	2,718,511,162,000	0.05709
10	MRAT	243,879,130,072	208,097,055,563	-0.14672
11	PICO	175,579,183,341	233,116,605,506	0.32770
12	POLY	1,970,333,087,017	3,004,544,717,058	0.52489
13	SIPD	1,353,621,328,360	1,425,222,699,016	0.05290
14	TEJA	160,243,790,158	68,734,551,656	-0.57106
15	TIRT	748,865,268,702	928,141,473,045	0.23940
16	TRST	903,094,832,056	1,080,680,385,636	0.19664
17	TSPC	2,371,553,396,096	2,497,974,268,976	0.05331
18	SUDI	288,516,785,793	267,856,543,549	-0.07161
19	UNIC	2,609,109,602,490	2,792,537,780,760	0.07030
20	SCPI	112,004,895,219	132,728,894,068	0.18503

### Tahun 2006

No	Perusahaan	Penjualan tahun 2005	Penjualan tahun 2006	GROWTH
1	DYNA	886,192,561,505	1,002,785,768,190	0.131566447
2	HMSP	24,660,038,000,000	29,545,083,000,000	0.198095599
3	KBLM	280,513,510,845	285,471,994,622	0.017676453
4	KLBF	5,870,938,590,836	6,071,550,437,967	0.034170319
5	LMPI	262,412,336,712	270,682,412,211	0.031515574
6	KICI	93,143,807,493	75,091,973,920	-0.193806052
7	LAPD	81,927,356,900	84,303,146,995	0.02899874
8	LPIN	43,329,381,801	29,234,527,055	-0.325295542
9	MLIA	2,718,511,162,000	2,464,572,582,000	-0.093410902
10	MRAT	208,097,055,563	226,386,523,590	0.087889125
11	PICO	233,116,605,506	249,389,571,007	0.069806119
12	POLY	3,004,544,717,058	3,079,827,940,725	0.02505645
13	SIPD	1,425,222,699,016	1,111,242,030,537	-0.220302882
14	TEJA	68,734,551,656	64,241,418,147	-0.065369358
15	TIRT	928,141,473,045	703,136,098,040	-0.242425731
16	TRST	1,080,680,385,636	1,207,057,704,894	0.116942364
17	TSPC	2,497,974,268,976	2,729,223,518,328	0.092574712
18	SUDI	267,856,543,549	48,286,230,362	-0.819731003
19	UNIC	2,792,537,780,760	2,754,202,855,920	-0.01372763
20	SCPI	132,728,894,068	123,757,535,098	-0.067591605

## Tahun 2007

No	Perusahaan	Penjualan tahun 2006	Penjualan tahun 2007	GROWTH
1	DYNA	1,002,785,768,190	1,139,155,614,537	0.135991007
2	HMSP	29,545,083,000,000	29,787,725,000,000	0.008212602
3	KBLM	285,471,994,622	319,611,055,890	0.119588127
4	KLBF	6,071,550,437,967	7,004,909,851,908	0.1537267
5	LMPI	270,682,412,211	303,166,918,391	0.120009667
6	KICI	75,091,973,920	64,063,800,191	-0.146862216
7	LAPD	84,303,146,995	61,809,340,450	-0.266820485
8	LPIN	29,234,527,055	49,153,659,260	0.681356403
9	MLIA	2,464,572,582,000	2,775,877,452,000	0.12631191
10	MRAT	226,386,523,590	252,122,829,574	0.11368303
11	PICO	249,389,571,007	336,160,518,038	0.347933343
12	POLY	3,079,827,940,725	3,643,745,172,000	0.183100239
13	SIPD	1,111,242,030,537	1,632,453,613,659	0.46903516
14	TEJA	64,241,418,147	220,002,203,494	2.424616234
15	TIRT	703,136,098,040	772,315,937,806	0.098387553
16	TRST	1,207,057,704,894	1,496,541,311,101	0.239825822
17	TSPC	2,729,223,518,328	3,124,072,589,811	0.144674509
18	SUDI	48,286,230,362	12,185,603,097	-0.747638136
19	UNIC	2,754,202,855,920	2,842,633,569,456	0.032107553
20	SCPI	123,757,535,098	170,351,303,609	0.376492377

### Tahun 2003

No	Perusahaan	Hutang 2003	Ekuitas 2003	LEVERAGE
1	DYNA	403,476,051,300	363,453,869,932	1.110116261
2	HMSP	4,429,361,000,000	5,768,407,000,000	0.767865548
3	KBLM	70,039,884,800	136,317,651,043	0.513799088
4	KLBF	1,619,432,346,000	828,957,856,341	1.953576209
5	LMPI	488,600,848,065	12,683,127,079	38.52368939
6	KICI	76,265,870,400	126,688,903,189	0.601993296
7	LAPD	14,078,458,160	28,847,579,130	0.488029103
8	LPIN	45,621,245,170	77,664,995,239	0.587410648
9	MLIA	5,376,968,881	-1,225,736,674	-4.386724323
10	MRAT	40,780,369,400	233,853,845,233	0.174384002
11	PICO	217,823,420,900	40,525,713,698	5.374943487
12	POLY	16,010,274,710,000	8,797,096,261,304	1.819949928
13	SIPD	1,060,666,693,000	205,340,766,306	5.165397559
14	TEJA	1,909,759,704,000	-1,070,531,778,087	-1.783935557
15	TIRT	513,944,334,100	150,650,116,521	3.411509702
16	TRST	741,175,031,535	954,694,511,841	0.77634785
17	TSPC	385,738,269,000	1,557,612,740,501	0.247647094
18	SUDI	1,155,524,586,000	-270,666,908,549	-4.26917569
19	UNIC	2,048,389,540,020	79,424,948,925	25.79025316
20	SCPI	52,172,213,330	5,580,720,350	9.348652156

## Tahun 2004

No	Perusahaan	Hutang 2004	Ekuitas 2004	LEVERAGE
1	DYNA	603,174,480,500	394,943,225,901	1.527243515
2	HMSP	6,839,835,000,000	4,859,430,000,000	1.407538538
3	KBLM	1,058,167,888,700	127,718,371,716	8.285165826
4	KLBF	2,632,403,766,000	1,598,650,449,192	1.646641245
5	LMPI	504,816,379,839	4,288,839,197	117.7046647
6	KICI	78,692,033,270	91,225,550,330	0.862609576
7	LAPD	18,582,124,610	26,076,838,131	0.712591171
8	LPIN	55,889,052,920	73,691,377,984	0.758420516
9	MLIA	6,298,712,964	-1,886,843,959	-3.338226743
10	MRAT	46,813,020,500	247,602,312,049	0.189065361
11	PICO	239,726,276,300	35,758,575,553	6.704021975
12	POLY	17,397,239,210,000	-10,841,754,869,530	-1.604651592
13	SIPD	1,201,777,090,000	52,029,324,643	23.09807206
14	TEJA	2,014,529,901,000	-1,415,911,189,451	-1.422779844
15	TIRT	620,828,940,500	187,738,484,865	3.306881596
16	TRST	956,176,695,587	1,911,757,250,753	0.500155914
17	TSPC	462,393,229,000	1,686,446,220,321	0.274182019
18	SUDI	1,106,907,960,000	-335,614,285,531	-3.298155078
19	UNIC	1,686,557,156,610	1,029,735,200,730	1.637855203
20	SCPI	56,601,307,340	1,902,473,385	29.75143189

## Tahun 2005

No	Perusahaan	Hutang 2005	Ekuitas 2005	LEVERAGE
1	DYNA	686,026,206,100	387,685,394,998	1.76954
2	HMSP	7,359,045,000,000	45,755,555,000,000	0.16083
3	KBLM	117,945,392,700	141,845,257,782	0.83151
4	KLBF	2,339,362,370,000	2,389,006,139,774	0.97922
5	LMPI	130,548,102,843	374,624,375,526	0.34848
6	KICI	84,530,947,580	76,922,826,729	1.09891
7	LAPD	25,877,422,480	20,915,313,273	1.23725
8	LPIN	54,672,528,200	62,386,383,503	0.87635
9	MLIA	6,795,780,258	-2,679,790,289	-2.53594
10	MRAT	350,224,775,000	255,624,008,152	1.37008
11	PICO	195,363,063,400	55,780,248,994	3.50237
12	POLY	12,115,827,200,000	-6,022,047,011,880	-2.01191
13	SIPD	213,910,681,400	943,626,328,896	0.22669
14	TEJA	2,085,078,548,000	-155,957,937,539	-13.36949
15	TIRT	663,840,201,500	193,083,324,122	3.43810
16	TRST	1,146,494,378,993	2,104,464,207,467	0.54479
17	TSPC	552,502,436,000	1,793,257,181,948	0.30810
18	SUDI	1,143,037,157,000	-466,348,179,080	-2.45104
19	UNIC	1,426,045,949,250	1,132,507,485,870	1.25919
20	SCPI	72,984,974,970	1,038,169,983	70.30157

## Tahun 2006

No	Perusahaan	Hutang 2006	Ekuitas 2006	LEVERAGE
1	DYNA	740,560,192,600	383,385,342,495	1.931634078
2	HMSP	6,965,864,000,000	5,693,940,000,000	1.223382052
3	KBLM	125,031,374,500	152,352,887,821	0.820669541
4	KLBF	1,629,802,453,000	2,994,816,751,758	0.544207739
5	LMPI	130,927,032,339	377,937,644,940	0.346424957
6	KICI	81,629,139,180	58,585,325,229	1.393337647
7	LAPD	25,820,130,650	23,377,835,196	1.104470557
8	LPIN	47,298,520,740	61,447,255,360	0.769741797
9	MLIA	6,969,786,078	-3,189,654,579	-2.185122528
10	MRAT	27,455,630,500	26,431,301,209	1.038754403
11	PICO	213,073,773,800	57,659,764,843	3.695363212
12	POLY	11,897,172,720,000	-6,048,543,418,964	-1.966948387
13	SIPD	129,216,049,100	984,580,064,963	0.131239758
14	TEJA	2,034,701,212,000	-1,592,230,115,115	-1.277893938
15	TIRT	372,310,419,977	197,806,897,666	1.88219129
16	TRST	1,044,989,945,729	2,020,478,163,661	0.517199327
17	TSPC	536,810,020,000	1,942,440,636,175	0.27635852
18	SUDI	1,090,892,703,000	-499,191,384,578	-2.185319572
19	UNIC	1,544,754,503,280	1,048,571,795,640	1.473198602
20	SCPI	100,328,037,000	-1,454,397,952	-68.98252082



### Tahun 2007

No	Perusahaan	Hutang 2007	Ekuitas 2007	LEVERAGE
1	DYNA	734,509,629,700	388,878,793,329	1.888788081
2	HMSP	7,616,992,000,000	8,063,550,000,000	0.944620173
3	KBLM	370,537,212,200	429,779,543,900	0.862156465
4	KLBF	1,751,350,565,000	3,386,861,941,228	0.517101256
5	LMPI	141,418,560,078	390,337,847,276	0.362297843
6	KICI	17,423,572,110	62,838,460,196	0.277275606
7	LAPD	32,799,969,100	23,721,142,341	1.382731431
8	LPIN	61,412,812,510	77,839,844,496	0.78896371
9	MLIA	8,026,246,883	-4,203,302,566	-1.909509667
10	MRAT	36,438,354,200	279,559,368,478	0.130342097
11	PICO	545,949,640,000	268,635,848,800	2.032303739
12	POLY	12,525,825,720,000	-7,077,643,603,114	-1.769773448
13	SIPD	288,961,817,000	1,005,810,941,413	0.287292378
14	TEJA	2,061,474,425,000	-166,462,009,059	-12.38405349
15	TIRT	354,793,439,393	198,594,966,434	1.786517784
16	TRST	1,157,829,918,398	2,138,990,664,786	0.541297322
17	TSPC	657,490,667,000	2,115,644,199,183	0.310775634
18	SUDI	1,113,820,122,000	-572,242,945,232	-1.946411277
19	UNIC	1,343,770,931,664	1,140,460,034,481	1.178270953
20	SCPI	126,766,509,200	1,798,893,905	70.46914154

## Data Inside

No	Perusahaan	Inside				
		2003	2004	2005	2006	2007
1	DYNA	0.42	0.54	0.47	0.68	0.69
2	HMSP	54.66	2.02	0	0	0
3	KBLM	83.21	0	0	0	0
4	KLBF	0.04	0	0	0	0
5	LMPI	4.6	0	0.02	0	0.02
6	KICI	0.45	4.6	4.6	4.6	4.6
7	LAPD	0	0.45	0.45	0.45	0.45
8	LPIN	7.81	0	0	0	0
9	MLIA	0	0	0	0	0
10	MRAT	0	0	0	0	0
11	PICO	0	0.15	0.13	0.27	0.13
12	POLY	2.2	0	0	0	0
13	SIPD	0	0	0	0	0
14	TEJA	0	0	0	0	0
15	TIRT	4.68	0	0	0	0
16	TRST	0	0	0	0	0
17	TSPC	0	0	0	0	0
18	SUDI	0	4.68	4.68	4.68	4.68
19	UNIC	0	0.04	0.04	0.039	0.039
20	SCPI	0	0	0	0	0

### Data INST

No	Perusahaan	INST				
		2003	2004	2005	2006	2007
1	DYNA	71.06	73.59	71.78	72.64	69.20
2	HMSP	100.00	38.62	97.75	97.95	97.95
3	KBLM	100.00	66.65	66.65	77.64	82.64
4	KLBF	57.50	54.16	54.16	52.83	53.63
5	LMPI	100.00	68.09	77.53	77.53	77.53
6	KICI	100.00	76.33	75.02	75.02	75.02
7	LAPD	100.00	80.67	80.64	80.64	80.64
8	LPIN	29.71	29.71	29.71	29.71	29.71
9	MLIA	67.25	67.25	67.25	67.25	67.25
10	MRAT	80.71	80.71	80.48	80.48	80.48
11	PICO	93.76	93.76	94.17	87.33	94.17
12	POLY	59.81	59.81	59.81	74.43	60.99
13	SIPD	2.76	88.55	91.66	3.14	3.14
14	TEJA	92.00	92.00	92.00	92.00	92.00
15	TIRT	95.14	95.04	94.90	94.90	78.83
16	TRST	42.24	42.20	42.20	42.20	42.20
17	TSPC	76.56	66.28	66.33	0.10	0.09
18	SUDI	71.53	71.53	71.53	71.53	71.53
19	UNIC	73.38	74.04	74.04	24.18	24.18
20	SCPI	89.20	89.02	89.02	89.20	89.20

### Aktiva Lancar - Kas Tahun 2002

No	Nama Perusahaan	Aktiva Lancar	Kas	Aktiva Lancar - Kas
1	DYNA	154,010,719,448	27,878,330,510	126,132,388,938
2	HMSP	6,983,776,000,000	1,115,599,000,000	5,868,177,000,000
3	KBLM	40,267,666,449	3,124,588,200	37,143,078,249
4	KLBF	1,333,861,141,585	428,444,489,554	905,416,652,031
5	LMPI	136,986,553,715	13,398,278,127	123,588,275,588
6	KICI	71,640,467,213	2,678,141,605	68,962,325,608
7	LAPD	17,153,562,952	4,941,512,877	12,212,050,075
8	LPIN	42,470,151,237	22,281,227,761	20,188,923,476
9	MLIA	1,253,829,305,000	82,416,301,000	1,171,413,004,000
10	MRAT	216,755,531,704	71,585,493,779	145,170,037,925
11	PICO	80,699,978,948	3,390,176,032	77,309,802,916
12	POLY	1,852,063,539,820	12,814,507,545	1,839,249,032,275
13	SIPD	441,790,938,836	29,093,527,882	412,697,410,954
14	TEJA	489,122,149,149	8,042,437,217	481,079,711,932
15	TIRT	197,239,217,467	21,351,983,557	175,887,233,910
16	TRST	549,541,769,867	177,585,801,320	371,955,968,547
17	TSPC	1,234,415,779,272	799,428,911,018	434,986,868,254
18	SUDI	213,089,779,889	19,527,891,741	193,561,888,148
19	UNIC	719,285,740,760	104,309,656,160	614,976,084,600
20	SCPI	35,992,971,913	2,949,621,843	33,043,350,070

### Aktiva Lancar - Kas Tahun 2003

No	Nama Perusahaan	Aktiva Lancar	Kas	Aktiva Lancar - Kas
1	DYNA	181,698,156,590	10,220,436,647	171,477,719,943
2	HMSP	6,956,154	1,887,008,000,000	-1,887,001,043,846
3	KBLM	43,791,338,824	1,173,148,032	42,618,190,792
4	KLBF	1,820,973,572,181	510,758,804,929	1,310,214,767,252
5	LMPI	153,394,618,128	25,521,498,591	127,873,119,537
6	KICI	71,276,838,788	4,962,638,304	66,314,200,484
7	LAPD	20,313,081,901	4,652,983,396	15,660,098,505
8	LPIN	46,882,832,031	28,476,001,105	18,406,830,926
9	MLIA	1,307,210,142,000	215,067,007,000	1,092,143,135,000
10	MRAT	195,239,724,873	65,984,679,730	129,255,045,143
11	PICO	92,381,654,595	1,476,019,327	90,905,635,268
12	POLY	1,094,019,843,211	12,727,401,462	1,081,292,441,749
13	SIPD	422,141,303,464	15,793,782,314	406,347,521,150
14	TEJA	306,190,625,441	3,528,808,154	302,661,817,287
15	TIRT	199,488,650,601	6,720,865,262	192,767,785,339
16	TRST	548,032,100,722	155,938,397,396	392,093,703,326
17	TSPC	1,345,719,624,672	809,492,945,827	536,226,678,845
18	SUDI	213,089,779,889	19,527,891,741	193,561,888,148
19	UNIC	1,089,949,333,680	220,261,839,975	869,687,493,705
20	SCPI	34,791,008,153	3,230,557,840	31,560,450,313

### Aktiva Lancar - Kas Tahun 2004

No	Nama Perusahaan	Aktiva Lancar	Kas	Aktiva Lancar - Kas
1	DYNA	274,273,584,205	16,910,319,136	257,363,265,069
2	HMSP	7,891,467,000,000	2,428,218,000,000	5,463,249,000,000
3	KBLM	63,790,827,729	3,351,893,893	60,438,933,836
4	KLBF	2,355,453,119,543	524,225,511,866	1,831,227,607,677
5	LMPI	170,414,482,961	17,180,333,247	153,234,149,714
6	KICI	71,359,262,030	5,859,439,426	65,499,822,604
7	LAPD	25,323,643,322	2,985,429,016	22,338,214,306
8	LPIN	49,505,218,354	26,833,248,228	22,671,970,126
9	MLIA	1,522,469,309,000	163,797,073,000	1,358,672,236,000
10	MRAT	213,921,382,547	82,524,157,480	131,397,225,067
11	PICO	113,008,957,961	7,695,421,843	105,313,536,118
12	POLY	909,389,933,702	10,436,726,012	898,953,207,690
13	SIPD	450,654,959,614	12,823,194,839	437,831,764,775
14	TEJA	107,015,943,607	1,707,427,983	105,308,515,624
15	TIRT	385,699,436,706	9,997,656,561	375,701,780,145
16	TRST	538,673,196,330	20,822,705,041	517,850,491,289
17	TSPC	1,485,003,923,519	928,789,962,778	556,213,960,741
18	SUDI	125,947,823,033	11,282,131,445	114,665,691,588
19	UNIC	1,490,082,461,310	123,819,148,350	1,366,263,312,960
20	SCPI	35,067,508,876	1,557,034,463	33,510,474,413

### Aktiva Lancar - Kas Tahun 2005

No	Nama Perusahaan	Aktiva Lancar	Kas	Aktiva Lancar - Kas
1	DYNA	307,467,215,610	7,865,369,686	299,601,845,924
2	HMSP	8,729,173,000,000	1,352,844,000,000	7,376,329,000,000
3	KBLM	94,019,933,559	7,976,924,933	86,043,008,626
4	KLBF	3,559,836,030,535	917,902,597,501	2,641,933,433,034
5	LMPI	198,943,011,750	9,310,103,871	189,632,907,879
6	KICI	71,553,837,702	6,527,508,333	65,026,329,369
7	LAPD	26,331,031,804	1,476,676,572	24,854,355,232
8	LPIN	41,792,149,168	15,174,534,630	26,617,614,538
9	MLIA	1,453,704,303,000	61,437,646,000	1,392,266,657,000
10	MRAT	210,011,260,413	82,755,846,990	127,255,413,423
11	PICO	128,658,613,544	1,656,819,944	127,001,793,600
12	POLY	991,067,717,838	14,942,841,932	976,124,875,906
13	SIPD	393,050,354,507	8,081,971,529	384,968,382,978
14	TEJA	82,160,913,099	2,602,620,623	79,558,292,476
15	TIRT	500,723,840,244	6,212,625,818	494,511,214,426
16	TRST	683,454,319,927	28,948,050,301	654,506,269,626
17	TSPC	1,537,715,856,425	832,781,569,013	704,934,287,412
18	SUDI	110,756,923,015	5,891,509,076	104,865,413,939
19	UNIC	1,149,907,917,210	64,109,564,880	1,085,798,352,330
20	SCPI	47,105,595,812	715,704,739	46,389,891,073

### Aktiva Lancar - Kas Tahun 2006

No	Nama Perusahaan	Aktiva Lancar	Kas	Aktiva Lancar - Kas
1	DYNA	337,306,605,310	12,776,997,330	324,529,607,980
2	HMSP	9,432,332,000,000	1,005,445,000,000	8,426,887,000,000
3	KBLM	108,998,249,535	2,349,551,210	106,648,698,325
4	KLBF	3,321,278,260,845	1,261,454,016,042	2,059,824,244,803
5	LMPI	216,278,241,995	5,020,486,571	211,257,755,424
6	KICI	59,219,514,197	4,849,249,169	54,370,265,028
7	LAPD	29,162,324,072	100,381,896	29,061,942,176
8	LPIN	35,991,251,983	9,090,448,119	26,900,803,864
9	MLIA	1,275,462,752,000	76,905,989,000	1,198,556,763,000
10	MRAT	214,753,372,213	79,634,667,922	135,118,704,291
11	PICO	157,540,930,958	1,362,147,752	156,178,783,206
12	POLY	1,298,541,720,693	40,571,016,492	1,257,970,704,201
13	SIPD	436,224,635,849	16,679,001,980	419,545,633,869
14	TEJA	44,256,861,827	14,103,700,013	30,153,161,814
15	TIRT	409,871,471,423	11,153,663,583	398,717,807,840
16	TRST	592,558,279,857	16,696,399,093	575,861,880,764
17	TSPC	1,596,124,752,780	834,752,889,810	761,371,862,970
18	SUDI	75,288,235,206	4,857,636,732	70,430,598,474
19	UNIC	1,281,327,826,800	91,790,262,600	1,189,537,564,200
20	SCPI	61,698,444,425	1,692,918,825	60,005,525,600



### Aktiva Lancar - Kas Tahun 2007

No	Nama Perusahaan	Aktiva Lancar	Kas	Aktiva Lancar - Kas
1	DYNA	384,742,869,026	11,468,315,711	373,274,553,315
2	HMSP	11,056,457,000,000	557,239,000,000	10,499,218,000,000
3	KBLM	341,697,502,300	7,796,823,573	333,900,678,727
4	KLBF	3,760,007,626,324	1,116,346,134,197	2,643,661,492,127
5	LMPI	225,558,775,883	5,921,588,250	219,637,187,633
6	KICI	44,494,596,761	750,650,819	43,743,945,942
7	LAPD	38,129,993,984	2,202,693,311	35,927,300,673
8	LPIN	100,195,386,004	64,371,316,280	35,824,069,724
9	MLIA	1,435,663,802,000	109,958,514,000	1,325,705,288,000
10	MRAT	235,829,499,436	87,984,431,568	147,845,067,868
11	PICO	409,790,718,600	4,974,675,676	404,816,042,924
12	POLY	1,428,602,757,547	31,509,078,109	1,397,093,679,438
13	SIPD	650,884,690,068	9,051,640,386	641,833,049,682
14	TEJA	37,109,037,932	1,521,546,399	35,587,491,533
15	TIRT	367,369,154,971	7,301,152,930	360,068,002,041
16	TRST	724,454,471,564	71,004,844,794	653,449,626,770
17	TSPC	1,863,931,039,383	951,992,371,407	911,938,667,976
18	SUDI	64,226,195,563	2,351,248,786	61,874,946,777
19	UNIC	1,180,837,096,677	174,503,356,650	1,006,333,740,027
20	SCPI	90,821,675,911	4,731,910,778	86,089,765,133

No	Nama Perusahaan	Aktiva Lancar - Kas						
		2001	2002	2003	2004	2005	2006	2007
1	DYNA	113,616,884,224	126,132,388,938	171,477,719,943	257,363,265,069	299,601,845,924	324,529,607,980	373,274,553,315
2	HMSP	5,871,024,000,000	5,868,177,000,000	-1,887,001,043,846	5,463,249,000,000	7,376,329,000,000	8,426,887,000,000	10,499,218,000,000
3	KBLM	46,713,657,738	37,143,078,249	42,618,190,792	60,438,933,836	86,043,008,626	106,648,698,325	333,900,678,727
4	KLBF	810,837,405,084	905,416,652,031	1,310,214,767,252	1,831,227,607,677	2,641,933,433,034	2,059,824,244,803	2,643,661,492,127
5	LMPI	99,920,911,068	123,588,275,588	127,873,119,537	153,234,149,714	189,632,907,879	211,257,755,424	219,637,187,633
6	KICI	65,213,827,416	68,962,325,608	66,314,200,484	65,499,822,604	65,026,329,369	54,370,265,028	43,743,945,942
7	LAPD	6,828,496,290	12,212,050,075	15,660,098,505	22,338,214,306	24,854,355,232	29,061,942,176	35,927,300,673
8	LPIN	52,365,044,277	20,188,923,476	18,406,830,926	22,671,970,126	26,617,614,538	26,900,803,864	35,824,069,724
9	MLIA	1,158,991,118,000	1,171,413,004,000	1,092,143,135,000	1,358,672,236,000	1,392,266,657,000	1,198,556,763,000	1,325,705,288,000
10	MRAT	102,704,878,310	145,170,037,925	129,255,045,143	131,397,225,067	127,255,413,423	135,118,704,291	147,845,067,868
11	PICO	64,161,964,995	77,309,802,916	90,905,635,268	105,313,536,118	127,001,793,600	156,178,783,206	404,816,042,924
12	POLY	2,062,726,548,771	1,839,249,032,275	1,081,292,441,749	898,953,207,690	976,124,875,906	1,257,970,704,201	1,397,093,679,438
13	SIPD	471,358,720,293	412,697,410,954	406,347,521,150	437,831,764,775	384,968,382,978	419,545,633,869	641,833,049,682
14	TEJA	414,842,812,162	481,079,711,932	302,661,817,287	105,308,515,624	79,558,292,476	30,153,161,814	35,587,491,533
15	TIRT	177,291,655,093	175,887,233,910	192,767,785,339	375,701,780,145	494,511,214,426	398,717,807,840	360,068,002,041
16	TRST	347,119,436,441	371,955,968,547	392,093,703,326	517,850,491,289	654,506,269,626	575,861,880,764	653,449,626,770
17	TSPC	447,794,050,021	434,986,868,254	536,226,678,845	556,213,960,741	704,934,287,412	761,371,862,970	911,938,667,976
18	SUDI	4,447,777,957	193,561,888,148	193,561,888,148	114,665,691,588	104,865,413,939	70,430,598,474	61,874,946,777
19	UNIC	806,418,320,400	614,976,084,600	869,687,493,705	1,366,263,312,960	1,085,798,352,330	1,189,537,564,200	1,006,333,740,027
20	SCPI	39,069,751,478	33,043,350,070	31,560,450,313	33,510,474,413	46,389,891,073	60,005,525,600	86,089,765,133

No	Nama Perusahaan	Perubahan Aktiva Lancar - Kas					
		2002	2003	2004	2005	2006	2007
1	DYNA	12,515,504,714	45,345,331,005	85,885,545,126	42,238,580,855	24,927,762,056	48,744,945,335
2	HMSP	-2,847,000,000	-7,755,178,043,846	7,350,250,043,846	1,913,080,000,000	1,050,558,000,000	2,072,331,000,000
3	KBLM	-9,570,579,489	5,475,112,543	17,820,743,044	25,604,074,790	20,605,689,699	227,251,980,402
4	KLBF	94,579,246,947	404,798,115,221	521,012,840,425	810,705,825,357	-582,109,188,231	583,837,247,324
5	LMPI	23,667,364,520	4,284,843,949	25,361,030,177	36,398,758,165	21,624,847,545	8,379,432,209
6	KICI	3,748,498,192	-2,648,125,124	-814,377,880	-473,493,235	-10,656,064,341	-10,626,319,086
7	LAPD	5,383,553,785	3,448,048,430	6,678,115,801	2,516,140,926	4,207,586,944	6,865,358,497
8	LPIN	-32,176,120,801	-1,782,092,550	4,265,139,200	3,945,644,412	283,189,326	8,923,265,860
9	MLIA	12,421,886,000	-79,269,869,000	266,529,101,000	33,594,421,000	-193,709,894,000	127,148,525,000
10	MRAT	42,465,159,615	-15,914,992,782	2,142,179,924	-4,141,811,644	7,863,290,868	12,726,363,577
11	PICO	13,147,837,921	13,595,832,352	14,407,900,850	21,688,257,482	29,176,989,606	248,637,259,718
12	POLY	-223,477,516,496	-757,956,590,526	-182,339,234,059	77,171,668,216	281,845,828,295	139,122,975,237
13	SIPD	-58,661,309,339	-6,349,889,804	31,484,243,625	-52,863,381,797	34,577,250,891	222,287,415,813
14	TEJA	66,236,899,770	-178,417,894,645	-197,353,301,663	-25,750,223,148	-49,405,130,662	5,434,329,719
15	TIRT	-1,404,421,183	16,880,551,429	182,933,994,806	118,809,434,281	-95,793,406,586	-38,649,805,799
16	TRST	24,836,532,106	20,137,734,779	125,756,787,963	136,655,778,337	-78,644,388,862	77,587,746,006
17	TSPC	-12,807,181,767	101,239,810,591	19,987,281,896	148,720,326,671	56,437,575,558	150,566,805,006
18	SUDI	189,114,110,191	0	-78,896,196,560	-9,800,277,649	-34,434,815,465	-8,555,651,697
19	UNIC	-191,442,235,800	254,711,409,105	496,575,819,255	-280,464,960,630	103,739,211,870	-183,203,824,173
20	SCPI	-6,026,401,408	-1,482,899,757	1,950,024,100	12,879,416,660	13,615,634,527	26,084,239,533

## Kewajiban Lancar - Current Portion Tahun 2002

No	Nama Perusahaan	Kewajiban Lancar	Current Portion	Kewajiban Lancar - Current Portion
1	DYNA	12,880,021,237	20,691,427,680	-7,811,406,443
2	HMSP	2,122,733,000,000	37,767,000,000	2,084,966,000,000
3	KBLM	223,286,350,952	0	223,286,350,952
4	KLBF	1,133,666,099,022	760,606,734,638	373,059,364,384
5	LMPI	449,750,569,088	360,128,541,900	89,622,027,188
6	KICI	28,273,784,401	7,242,083,216	21,031,701,185
7	LAPD	10,550,531,605	229,914,996	10,320,616,609
8	LPIN	46,095,029,390	0	46,095,029,390
9	MLIA	595,986,910,000	211,423,297,000	384,563,613,000
10	MRAT	50,530,760,086	5,251,076,011	45,279,684,075
11	PICO	404,189,511,847	3,917,546,279	400,271,965,568
12	POLY	15,541,733,966,705	39,405,421,962	15,502,328,544,743
13	SIPD	130,174,184,503	375,507,780	129,798,676,723
14	TEJA	1,161,586,943,781	26,781,872,485	1,134,805,071,296
15	TIRT	189,299,359,649	3,129,000,000	186,170,359,649
16	TRST	643,325,353,745	243,883,200,894	399,442,152,851
17	TSPC	307,857,143,788	445,714,231	307,411,429,557
18	SUDI	853,417,308,921	429,120,000,000	424,297,308,921
19	UNIC	273,464,878,880	129,976,000,000	143,488,878,880
20	SCPI	58,068,503,630	0	58,068,503,630

### Kewajiban Lancar - Current Portion Tahun 2003

No	Nama Perusahaan	Kewajiban Lancar	Current Portion	Kewajiban Lancar - Current Portion
1	DYNA	227,381,504,662	74,885,743,379	152,495,761,283
2	HMSP	1,706,216,000,000	11,303,000,000	1,694,913,000,000
3	KBLM	38,833,675,836	80,344,381	38,753,331,455
4	KLBF	1,161,321,160,935	447,747,743,775	713,573,417,160
5	LMPI	486,497,966,938	204,890,459,520	281,607,507,418
6	KICI	36,487,570,145	20,236,543,012	16,251,027,133
7	LAPD	13,676,102,813	97,143,844	13,578,958,969
8	LPIN	45,621,245,169	0	45,621,245,169
9	MLIA	3,487,498,401,000	2,825,529,899	3,484,672,871,101
10	MRAT	38,033,088,433	0	38,033,088,433
11	PICO	171,531,737,194	3,544,726,427	167,987,010,767
12	POLY	15,509,893,467,764	44,991,165,444	15,464,902,302,320
13	SIPD	124,611,931,078	468,632,397	124,143,298,681
14	TEJA	1,211,998,062,753	26,000,714,880	1,185,997,347,873
15	TIRT	215,761,037,601	8,163,221,000	207,597,816,601
16	TRST	538,397,615,322	230,483,543,281	307,914,072,041
17	TSPC	289,195,015,129	420,658,395	288,774,356,734
18	SUDI	792,159,499,614	406,320,000,000	385,839,499,614
19	UNIC	439,900,490,385	0	439,900,490,385
20	SCPI	51,593,076,168	0	51,593,076,168

### Kewajiban Lancar - Current Portion Tahun 2004

No	Nama Perusahaan	Kewajiban Lancar	Current Portion	Kewajiban Lancar - Current Portion
1	DYNA	306,685,943,755	79,771,169,297	226,914,774,458
2	HMSP	3,763,737,000,000	1,042,789,000,000	2,720,948,000,000
3	KBLM	79,851,781,693	104,000,000	79,747,781,693
4	KLBF	782,589,561,276	190,094,183,022	592,495,378,254
5	LMPI	502,380,851,330	210,159,673,016	292,221,178,314
6	KICI	45,079,083,919	22,205,155,369	22,873,928,550
7	LAPD	18,190,398,059	8,095,329	18,182,302,730
8	LPIN	54,728,919,752	0	54,728,919,752
9	MLIA	4,359,597,824,000	3,250,112,521,000	1,109,485,303,000
10	MRAT	41,429,797,917	0	41,429,797,917
11	PICO	133,904,595,549	14,800,000,000	119,104,595,549
12	POLY	16,901,738,727,291	63,242,132,807	16,838,496,594,484
13	SIPD	173,121,340,512	255,712,428	172,865,628,084
14	TEJA	1,022,847,449,473	34,557,184,039	988,290,265,434
15	TIRT	415,256,624,134	11,114,453,000	404,142,171,134
16	TRST	424,446,991,300	69,961,840,640	354,485,150,660
17	TSPC	320,160,403,232	385,591,007	319,774,812,225
18	SUDI	785,386,916,658	445,920,000,000	339,466,916,658
19	UNIC	751,105,596,690	0	751,105,596,690
20	SCPI	51,715,725,338	0	51,715,725,338

## Kewajiban Lancar - Current Portion Tahun 2005

No	Nama Perusahaan	Kewajiban Lancar	Current Portion	Kewajiban Lancar - Current Portion
1	DYNA	366,467,399,476	91,092,502,580	275,374,896,896
2	HMSP	5,116,734,000,000	694,923,000,000	4,421,811,000,000
3	KBLM	106,991,289,218	174,557,598	106,816,731,620
4	KLBF	903,515,824,098	153,935,140,900	749,580,683,198
5	LMPI	96,603,312,431	0	96,603,312,431
6	KICI	50,759,863,068	0	50,759,863,068
7	LAPD	25,460,910,446	474,472,138	24,986,438,308
8	LPIN	52,906,708,274	0	52,906,708,274
9	MLIA	5,344,081,006,000	0	5,344,081,006,000
10	MRAT	29,895,946,042	0	29,895,946,042
11	PICO	156,481,038,643	15,975,789,220	140,505,249,423
12	POLY	11,461,785,627,913	42,328,270,370	11,419,457,357,543
13	SIPD	199,382,763,136	0	199,382,763,136
14	TEJA	1,095,305,402,113	42,328,270,370	1,052,977,131,743
15	TIRT	508,491,752,575	48,055,538,280	460,436,214,295
16	TRST	569,368,340,751	134,128,814,300	435,239,526,451
17	TSPC	404,377,046,530	0	404,377,046,530
18	SUDI	807,333,349,291	49,371,752,800	757,961,596,491
19	UNIC	606,675,291,510	0	606,675,291,510
20	SCPI	66,528,281,058	0	66,528,281,058

### Kewajiban Lancar - Current Portion Tahun 2006

No	Nama Perusahaan	Kewajiban Lancar	Current Portion	Kewajiban Lancar - Current Portion
1	DYNA	454,912,917,447	95,589,375,760	359,323,541,687
2	HMSP	5,612,677,000,000	600,609,000,000	5,012,068,000,000
3	KBLM	110,090,774,041	874,223,856	109,216,550,185
4	KLBF	658,759,610,990	7,304,958,945	651,454,652,045
5	LMPI	52,575,993,007	3,250,000,000	49,325,993,007
6	KICI	45,764,698,293	4,391,090,549	41,373,607,744
7	LAPD	25,248,512,611	453,883,919	24,794,628,692
8	LPIN	45,165,697,793	0	45,165,697,793
9	MLIA	6,815,538,690,000	0	6,815,538,690,000
10	MRAT	23,228,719,484	0	23,228,719,484
11	PICO	169,470,662,470	283,563,743	169,187,098,727
12	POLY	11,070,186,718,362	39,087,916,349	11,031,098,802,013
13	SIPD	115,041,932,878	0	115,041,932,878
14	TEJA	1,051,933,266,991	39,087,916,349	1,012,845,350,642
15	TIRT	353,254,482,227	20,295,000,000	332,959,482,227
16	TRST	559,299,668,837	121,915,539,700	437,384,129,137
17	TSPC	363,627,316,524	0	363,627,316,524
18	SUDI	691,461,554,554	445,485,028,000	245,976,526,554
19	UNIC	749,709,604,200	0	749,709,604,200
20	SCPI	93,688,330,186	0	93,688,330,186



### Kewajiban Lancar - Current Portion Tahun 2007

No	Nama Perusahaan	Kewajiban Lancar	Current Portion	Kewajiban Lancar - Current Portion
1	DYNA	390,177,574,582	85,156,107,680	305,021,466,902
2	HMSP	6,212,685,000,000	47,746,000,000	6,164,939,000,000
3	KBLM	324,129,673,000	0	324,129,673,000
4	KLBF	754,629,114,054	2,435,734,819	752,193,379,235
5	LMPI	77,784,604,844	5,500,000,000	72,284,604,844
6	KICI	7,095,752,836	0	7,095,752,836
7	LAPD	32,125,400,525	0	32,125,400,525
8	LPIN	58,902,848,511	0	58,902,848,511
9	MLIA	7,857,829,627,000	0	7,857,829,627,000
10	MRAT	30,706,064,855	0	30,706,064,855
11	PICO	493,464,113,500	309,943,334	493,154,170,166
12	POLY	11,720,101,412,277	40,750,132,810	11,679,351,279,467
13	SIPD	270,544,495,340	0	270,544,495,340
14	TEJA	1,083,943,552,554	40,605,132,818	1,043,338,419,736
15	TIRT	197,402,057,481	25,313,562,500	172,088,494,981
16	TRST	673,338,164,345	95,037,710,000	578,300,454,345
17	TSPC	459,696,284,792	0	459,696,284,792
18	SUDI	660,462,697,907	449,717,028,000	210,745,669,907
19	UNIC	1,089,417,685,599	0	1,089,417,685,599
20	SCPI	118,233,257,877	0	118,233,257,877

No	Perusahaan	CA-Cash						
		2001	2002	2003	2004	2005	2006	2007
1	DYNA	113,616,884,224	126,132,388,938	171,477,719,943	257,363,265,069	299,601,845,924	324,529,607,980	373,274,553,315
2	HMSP	5,871,024,000,000	5,868,177,000,000	-1,887,001,043,846	5,463,249,000,000	7,376,329,000,000	8,426,887,000,000	10,499,218,000,000
3	KBLM	46,713,657,738	37,143,078,249	42,618,190,792	60,438,933,836	86,043,008,626	106,648,698,325	333,900,678,727
4	KLBF	810,837,405,084	905,416,652,031	1,310,214,767,252	1,831,227,607,677	2,641,933,433,034	2,059,824,244,803	2,643,661,492,127
5	LMPI	99,920,911,068	123,588,275,588	127,873,119,537	153,234,149,714	189,632,907,879	211,257,755,424	219,637,187,633
6	KICI	65,213,827,416	68,962,325,608	66,314,200,484	65,499,822,604	65,026,329,369	54,370,265,028	43,743,945,942
7	LAPD	6,828,496,290	12,212,050,075	15,660,098,505	22,338,214,306	24,854,355,232	29,061,942,176	35,927,300,673
8	LPIN	52,365,044,277	20,188,923,476	18,406,830,926	22,671,970,126	26,617,614,538	26,900,803,864	35,824,069,724
9	MLIA	1,158,991,118,000	1,171,413,004,000	1,092,143,135,000	1,358,672,236,000	1,392,266,657,000	1,198,556,763,000	1,325,705,288,000
10	MRAT	102,704,878,310	145,170,037,925	129,255,045,143	131,397,225,067	127,255,413,423	135,118,704,291	147,845,067,868
11	PICO	64,161,964,995	77,309,802,916	90,905,635,268	105,313,536,118	127,001,793,600	156,178,783,206	404,816,042,924
12	POLY	2,062,726,548,771	1,839,249,032,275	1,081,292,441,749	898,953,207,690	976,124,875,906	1,257,970,704,201	1,397,093,679,438
13	SIPD	471,358,720,293	412,697,410,954	406,347,521,150	437,831,764,775	384,968,382,978	419,545,633,869	641,833,049,682
14	TEJA	414,842,812,162	481,079,711,932	302,661,817,287	105,308,515,624	79,558,292,476	30,153,161,814	35,587,491,533
15	TIRT	177,291,655,093	175,887,233,910	192,767,785,339	375,701,780,145	494,511,214,426	398,717,807,840	360,068,002,041
16	TRST	347,119,436,441	371,955,968,547	392,093,703,326	517,850,491,289	654,506,269,626	575,861,880,764	653,449,626,770
17	TSPC	447,794,050,021	434,986,868,254	536,226,678,845	556,213,960,741	704,934,287,412	761,371,862,970	911,938,667,976
18	SUDI	4,447,777,957	193,561,888,148	193,561,888,148	114,665,691,588	104,865,413,939	70,430,598,474	61,874,946,777
19	UNIC	806,418,320,400	614,976,084,600	869,687,493,705	1,366,263,312,960	1,085,798,352,330	1,189,537,564,200	1,006,333,740,027
20	SCPI	39,069,751,478	33,043,350,070	31,560,450,313	33,510,474,413	46,389,891,073	60,005,525,600	86,089,765,133

No	Perusahaan	Perubahan (CA-Cash)					
		2002	2003	2004	2005	2006	2007
1	DYNA	12,515,504,714	45,345,331,005	85,885,545,126	42,238,580,855	24,927,762,056	48,744,945,335
2	HMSP	-2,847,000,000	-7,755,178,043,846	7,350,250,043,846	1,913,080,000,000	1,050,558,000,000	2,072,331,000,000
3	KBLM	-9,570,579,489	5,475,112,543	17,820,743,044	25,604,074,790	20,605,689,699	227,251,980,402
4	KLBF	94,579,246,947	404,798,115,221	521,012,840,425	810,705,825,357	-582,109,188,231	583,837,247,324
5	LMPI	23,667,364,520	4,284,843,949	25,361,030,177	36,398,758,165	21,624,847,545	8,379,432,209
6	KICI	3,748,498,192	-2,648,125,124	-814,377,880	-473,493,235	-10,656,064,341	-10,626,319,086
7	LAPD	5,383,553,785	3,448,048,430	6,678,115,801	2,516,140,926	4,207,586,944	6,865,358,497
8	LPIN	-32,176,120,801	-1,782,092,550	4,265,139,200	3,945,644,412	283,189,326	8,923,265,860
9	MLIA	12,421,886,000	-79,269,869,000	266,529,101,000	33,594,421,000	-193,709,894,000	127,148,525,000
10	MRAT	42,465,159,615	-15,914,992,782	2,142,179,924	-4,141,811,644	7,863,290,868	12,726,363,577
11	PICO	13,147,837,921	13,595,832,352	14,407,900,850	21,688,257,482	29,176,989,606	248,637,259,718
12	POLY	-223,477,516,496	-757,956,590,526	-182,339,234,059	77,171,668,216	281,845,828,295	139,122,975,237
13	SIPD	-58,661,309,339	-6,349,889,804	31,484,243,625	-52,863,381,797	34,577,250,891	222,287,415,813
14	TEJA	66,236,899,770	-178,417,894,645	-197,353,301,663	-25,750,223,148	-49,405,130,662	5,434,329,719
15	TIRT	-1,404,421,183	16,880,551,429	182,933,994,806	118,809,434,281	-95,793,406,586	-38,649,805,799
16	TRST	24,836,532,106	20,137,734,779	125,756,787,963	136,655,778,337	-78,644,388,862	77,587,746,006
17	TSPC	-12,807,181,767	101,239,810,591	19,987,281,896	148,720,326,671	56,437,575,558	150,566,805,006
18	SUDI	189,114,110,191	0	-78,896,196,560	-9,800,277,649	-34,434,815,465	-8,555,651,697
19	UNIC	-191,442,235,800	254,711,409,105	496,575,819,255	-280,464,960,630	103,739,211,870	-183,203,824,173
20	SCPI	-6,026,401,408	-1,482,899,757	1,950,024,100	12,879,416,660	13,615,634,527	26,084,239,533

No	Perusahaan	CL-Current Portion of Long Term Debt						
		2001	2002	2003	2004	2005	2006	2007
1	DYNA	130,601,110,561	-7,811,406,443	152,495,761,283	226,914,774,458	275,374,896,896	359,323,541,687	305,021,466,902
2	HMSP	2,543,920,000,000	2,084,966,000,000	1,694,913,000,000	2,720,948,000,000	4,421,811,000,000	5,012,068,000,000	6,164,939,000,000
3	KBLM	20,502,377,199	17,600,132,054	38,753,331,455	79,747,781,693	106,816,731,620	109,216,550,185	324,129,673,000
4	KLBF	371,736,887,077	373,059,364,384	713,573,417,160	592,495,378,254	749,580,683,198	651,454,652,045	752,193,379,235
5	LMPI	35,615,961,040	89,622,027,188	281,607,507,418	292,221,178,314	96,603,312,431	49,325,993,007	72,284,604,844
6	KICI	23,215,735,503	21,031,701,185	16,251,027,133	22,873,928,550	50,759,863,068	41,373,607,744	7,095,752,836
7	LAPD	10,017,644,922	10,320,616,609	13,578,958,969	18,182,302,730	24,986,438,308	24,794,628,692	32,125,400,525
8	LPIN	23,688,242,467	46,095,029,390	45,621,245,169	54,728,919,752	52,906,708,274	45,165,697,793	58,902,848,511
9	MLIA	338,351,684,000	384,563,613,000	3,484,672,871,101	1,109,485,303,000	5,344,081,006,000	6,815,538,690,000	7,857,829,627,000
10	MRAT	37,167,498,815	45,279,684,075	38,033,088,433	41,429,797,917	29,895,946,042	23,228,719,484	30,706,064,855
11	PICO	437,327,302,461	400,271,965,568	167,987,010,767	119,104,595,549	140,505,249,423	169,187,098,727	493,154,170,166
12	POLY	17,048,591,000,642	15,502,328,544,743	15,464,902,302,320	16,838,496,594,484	11,419,457,357,543	11,031,098,802,013	11,679,351,279,467
13	SIPD	235,969,375,504	129,798,676,723	124,143,298,681	172,865,628,084	199,382,763,136	115,041,932,878	270,544,495,340
14	TEJA	1,303,810,630,310	1,134,805,071,296	1,185,997,347,873	988,290,265,434	1,052,977,131,743	1,012,845,350,642	1,043,338,419,736
15	TIRT	189,602,213,753	186,170,359,649	207,597,816,601	404,142,171,134	460,436,214,295	332,959,482,227	172,088,494,981
16	TRST	723,402,981,922	399,442,152,851	307,914,072,041	354,485,150,660	435,239,526,451	437,384,129,137	578,300,454,345
17	TSPC	314,183,965,900	307,411,429,557	288,774,356,734	319,774,812,225	404,377,046,530	363,627,316,524	459,696,284,792
18	SUDI	19,183,425,879	424,297,308,921	385,839,499,614	339,466,916,658	757,961,596,491	245,976,526,554	210,745,669,907
19	UNIC	256,041,205,200	143,488,878,880	439,900,490,385	751,105,596,690	606,675,291,510	749,709,604,200	1,089,417,685,599
20	SCPI	58,045,161,775	58,068,503,630	51,593,076,168	51,715,725,338	66,528,281,058	93,688,330,186	118,233,257,877

No	Perusahaan	Perubahan (CL-Current Portion of Long Term Debt)					
		2002	2003	2004	2005	2006	2007
1	DYNA	-138,412,517,004	160,307,167,726	74,419,013,175	48,460,122,438	83,948,644,791	-54,302,074,785
2	HMSP	-458,954,000,000	-390,053,000,000	1,026,035,000,000	1,700,863,000,000	590,257,000,000	1,152,871,000,000
3	KBLM	-2,902,245,145	21,153,199,401	40,994,450,238	27,068,949,927	2,399,818,565	214,913,122,815
4	KLBF	1,322,477,307	340,514,052,776	-121,078,038,906	157,085,304,944	-98,126,031,153	100,738,727,190
5	LMPI	54,006,066,148	191,985,480,230	10,613,670,896	-195,617,865,883	-47,277,319,424	22,958,611,837
6	KICI	-2,184,034,318	-4,780,674,052	6,622,901,417	27,885,934,518	-9,386,255,324	-34,277,854,908
7	LAPD	302,971,687	3,258,342,360	4,603,343,761	6,804,135,578	-191,809,616	7,330,771,833
8	LPIN	22,406,786,923	-473,784,221	9,107,674,583	-1,822,211,478	-7,741,010,481	13,737,150,718
9	MLIA	46,211,929,000	3,100,109,258,101	-2,375,187,568,101	4,234,595,703,000	1,471,457,684,000	1,042,290,937,000
10	MRAT	8,112,185,260	-7,246,595,642	3,396,709,484	-11,533,851,875	-6,667,226,558	7,477,345,371
11	PICO	-37,055,336,893	-232,284,954,801	-48,882,415,218	21,400,653,874	28,681,849,304	323,967,071,439
12	POLY	-1,546,262,455,899	-37,426,242,423	1,373,594,292,164	-5,419,039,236,941	-388,358,555,530	648,252,477,454
13	SIPD	-106,170,698,781	-5,655,378,042	48,722,329,403	26,517,135,052	-84,340,830,258	155,502,562,462
14	TEJA	-169,005,559,014	51,192,276,577	-197,707,082,439	64,686,866,309	-40,131,781,101	30,493,069,094
15	TIRT	-3,431,854,104	21,427,456,952	196,544,354,533	56,294,043,161	-127,476,732,068	-160,870,987,246
16	TRST	-323,960,829,071	-91,528,080,810	46,571,078,619	80,754,375,791	2,144,602,686	140,916,325,208
17	TSPC	-6,772,536,343	-18,637,072,823	31,000,455,491	84,602,234,305	-40,749,730,006	96,068,968,268
18	SUDI	405,113,883,042	-38,457,809,307	-46,372,582,956	418,494,679,833	-511,985,069,937	-35,230,856,647
19	UNIC	-112,552,326,320	296,411,611,505	311,205,106,305	-144,430,305,180	143,034,312,690	339,708,081,399
20	SCPI	23,341,855	-6,475,427,462	122,649,170	14,812,555,720	27,160,049,128	24,544,927,691

No	Perusahaan	CA					
		2002	2003	2004	2005	2006	2007
1	DYNA	150,928,021,718	-114,961,836,721	11,466,531,951	-6,221,541,583	-59,020,882,735	103,047,020,120
2	HMSP	456,107,000,000	-7,365,125,043,846	6,324,215,043,846	212,217,000,000	460,301,000,000	919,460,000,000
3	KBLM	-6,668,334,344	-15,678,086,858	-23,173,707,194	-1,464,875,137	18,205,871,134	12,338,857,587
4	KLBF	93,256,769,640	64,284,062,445	642,090,879,331	653,620,520,413	-483,983,157,078	483,098,520,134
5	LMPI	-30,338,701,628	-187,700,636,281	14,747,359,281	232,016,624,048	68,902,166,969	-14,579,179,628
6	KICI	5,932,532,510	2,132,548,928	-7,437,279,297	-28,359,427,753	-1,269,809,017	23,651,535,822
7	LAPD	5,080,582,098	189,706,070	2,074,772,040	-4,287,994,652	4,399,396,560	-465,413,336
8	LPIN	-54,582,907,724	-1,308,308,329	-4,842,535,383	5,767,855,890	8,024,199,807	-4,813,884,858
9	MLIA	-33,790,043,000	-3,179,379,127,101	2,641,716,669,101	-4,201,001,282,000	-1,665,167,578,000	-915,142,412,000
10	MRAT	34,352,974,355	-8,668,397,140	-1,254,529,560	7,392,040,231	14,530,517,426	5,249,018,206
11	PICO	50,203,174,814	245,880,787,153	63,290,316,068	287,603,608	495,140,302	-75,329,811,721
12	POLY	1,322,784,939,403	-720,530,348,103	-1,555,933,526,223	5,496,210,905,157	670,204,383,825	-509,129,502,217
13	SIPD	47,509,389,442	-694,511,762	-17,238,085,778	-79,380,516,849	118,918,081,149	66,784,853,351
14	TEJA	235,242,458,784	-229,610,171,222	353,780,776	-90,437,089,457	-9,273,349,561	-25,058,739,375
15	TIRT	2,027,432,921	-4,546,905,523	-13,610,359,727	62,515,391,120	31,683,325,482	122,221,181,447
16	TRST	348,797,361,177	111,665,815,589	79,185,709,344	55,901,402,546	-80,788,991,548	-63,328,579,202
17	TSPC	-6,034,645,424	119,876,883,414	-11,013,173,595	64,118,092,366	97,187,305,564	54,497,836,738
18	SUDI	-215,999,772,851	38,457,809,307	-32,523,613,604	-428,294,957,482	477,550,254,472	26,675,204,950
19	UNIC	-78,889,909,480	-41,700,202,400	185,370,712,950	-136,034,655,450	-39,295,100,820	-522,911,905,572
20	SCPI	-6,049,743,263	4,992,527,705	1,827,374,930	-1,933,139,060	-13,544,414,601	1,539,311,842

No	Perusahaan	Penjualan						
		2001	2002	2003	2004	2005	2006	2007
1	DYNA	383,640,726,614	446,214,820,450	589,327,910,702	741,446,868,582	886,192,561,505	1,002,785,768,190	1,139,155,614,537
2	HMSP	14,066,515,000,000	15,128,664,000,000	14,675,125,000,000	17,646,694,000,000	24,660,038,000,000	29,545,083,000,000	29,787,725,000,000
3	KBLM	63,058,378,785	86,601,667,220	91,970,017,953	125,615,587,322	280,513,510,845	285,471,994,622	319,611,055,890
4	KLBF	2,046,499,028,579	2,561,802,378,445	2,889,209,192,878	5,042,817,551,843	5,870,938,590,836	6,071,550,437,967	7,004,909,851,908
5	LMPI	212,864,282,711	223,730,913,358	244,432,230,659	237,295,834,786	262,412,336,712	270,682,412,211	303,166,918,391
6	KICI	117,678,191,575	105,784,150,443	84,274,059,904	87,920,731,028	93,143,807,493	75091973920	64,063,800,191
7	LAPD	21,085,530,452	24,550,542,928	58,573,599,686	91,160,836,976	81,927,356,900	84,303,146,995	61,809,340,450
8	LPIN	322,613,990,265	34,706,254,092	28,864,783,735	38,762,250,887	43,329,381,801	29,234,527,055	49,153,659,260
9	MLIA	2,154,036,578,000	2,181,700,216,000	2,156,267,283,000	2,571,695,232,000	2,718,511,162,000	2,464,572,582,000	2,775,877,452,000
10	MRAT	228,226,078,566	252,977,381,336	229,778,883,328	243,879,130,072	208,097,055,563	226,386,523,590	252,122,829,574
11	PICO	151,454,086,269	158,594,782,704	159,353,557,978	175,579,183,341	233,116,605,506	249,389,571,007	336,160,518,038
12	POLY	4,012,064,149,671	3,795,935,431,040	1,905,929,491,294	1,970,333,087,017	3,004,544,717,058	3,079,827,940,725	3,643,745,172,000
13	SIPD	1,307,868,371,866	1,315,701,903,665	1,126,707,966,022	1,353,621,328,360	1,425,222,699,016	1,111,242,030,537	1,632,453,613,659
14	TEJA	842,956,739,937	684,701,322,057	529,252,360,413	160,243,790,158	68,734,551,656	64,241,418,147	220,002,203,494
15	TIRT	389,920,804,415	380,399,961,825	407,594,269,472	748,865,268,702	928,141,473,045	703136098040	772,315,937,806
16	TRST	764,069,177,065	781,636,342,344	793,395,269,261	903,094,832,056	1,080,680,385,636	1,207,057,704,894	1,496,541,311,101
17	TSPC	1,785,230,021,044	1,959,435,134,705	2,124,161,528,897	2,371,553,396,096	2,497,974,268,976	2,729,223,518,328	3,124,072,589,811
18	SUDI	18,900,677,665	521,817,933,625	338,221,921,138	288,516,785,793	267,856,543,549	48,286,230,362	12,185,603,097
19	UNIC	1.78987E+12	1.45308E+12	1.99834E+12	2.60911E+12	2.79254E+12	2,754,202,855,920	2.84263E+12
20	SCPI	101,558,066,232	109,924,958,472	117,435,365,337	112,004,895,219	132,728,894,068	123,757,535,098	170,351,303,609

No	Perusahaan	Perubahan Penjualan					
		2002	2003	2004	2005	2006	2007
1	DYNA	62,574,093,836	143,113,090,252	152,118,957,880	144,745,692,923	116,593,206,685	136,369,846,347
2	HMSP	1,062,149,000,000	-453,539,000,000	2,971,569,000,000	7,013,344,000,000	4,885,045,000,000	242,642,000,000
3	KBLM	23,543,288,435	5,368,350,733	33,645,569,369	154,897,923,523	4,958,483,777	34,139,061,268
4	KLBF	515,303,349,866	327,406,814,433	2,153,608,358,965	828,121,038,993	200,611,847,131	933,359,413,941
5	LMPI	10,866,630,647	20,701,317,301	-7,136,395,873	25,116,501,926	8,270,075,499	32,484,506,180
6	KICI	-11,894,041,132	-21,510,090,539	3,646,671,124	5,223,076,465	-18,051,833,573	-11,028,173,729
7	LAPD	3,465,012,476	34,023,056,758	32,587,237,290	-9,233,480,076	2,375,790,095	-22,493,806,545
8	LPIN	-287,907,736,173	-5,841,470,357	9,897,467,152	4,567,130,914	-14,094,854,746	19,919,132,205
9	MLIA	27,663,638,000	-25,432,933,000	415,427,949,000	146,815,930,000	-253,938,580,000	311,304,870,000
10	MRAT	24,751,302,770	-23,198,498,008	14,100,246,744	-35,782,074,509	18,289,468,027	25,736,305,984
11	PICO	7,140,696,435	758,775,274	16,225,625,363	57,537,422,165	16,272,965,501	86,770,947,031
12	POLY	-216,128,718,631	-1,890,005,939,746	64,403,595,723	1,034,211,630,041	75,283,223,667	563,917,231,275
13	SIPD	7,833,531,799	-188,993,937,643	226,913,362,338	71,601,370,656	-313,980,668,479	521,211,583,122
14	TEJA	-158,255,417,880	-155,448,961,644	-369,008,570,255	-91,509,238,502	-4,493,133,509	155,760,785,347
15	TIRT	-9,520,842,590	27,194,307,647	341,270,999,230	179,276,204,343	-225,005,375,005	69,179,839,766
16	TRST	17,567,165,279	11,758,926,917	109,699,562,795	177,585,553,580	126,377,319,258	289,483,606,207
17	TSPC	174,205,113,661	164,726,394,192	247,391,867,199	126,420,872,880	231,249,249,352	394,849,071,483
18	SUDI	502,917,255,960	-183,596,012,487	-49,705,135,345	-20,660,242,244	-219,570,313,187	-36,100,627,265
19	UNIC	-336,795,971,900	545,262,889,640	610,771,580,850	183,428,178,270	-38,334,924,840	88,430,713,536
20	SCPI	8,366,892,240	7,510,406,865	-5,430,470,118	20,723,998,849	-8,971,358,970	46,593,768,511



No	Perusahaan	Total Aktiva						
		2001	2002	2003	2004	2005	2006	2007
1	DYNA	480,699,018,626	526,788,142,813	766,929,921,245	998,117,706,463	1,073,711,601,854	1,123,945,535,253	1,123,388,423,766
2	HMSP	9,470,540,000,000	9,817,074,000,000	10,197,768,000,000	11,563,295,000,000	11,934,600,000,000	9,432,332,000,000	15,680,542,000,000
3	KBLM	268,874,804,262	223,286,350,952	206,357,535,890	233,535,160,464	259,790,650,418	279,438,087,218	8,000,316,756,100
4	KLBF	1,877,315,821,731	2,015,537,544,182	2,448,390,202,890	3,016,864,058,832	4,633,398,659,211	4,624,619,204,478	5,138,212,506,980
5	LMPI	525,919,167,652	504,311,719,837	501,283,975,144	509,105,219,036	505,172,478,369	508,864,677,279	531,756,407,354
6	KICI	216,942,034,470	202,954,773,581	177,456,970,092	169,917,583,699	161,453,774,305	140,214,464,449	80,262,032,305
7	LAPD	32,870,088,496	35,312,644,055	38,926,037,291	44,658,962,745	46,792,735,759	49,197,965,840	56,521,111,443
8	LPIN	475,675,345,900	124,360,378,410	123,286,240,408	129,172,666,234	117,058,911,777	108,745,776,153	139,252,657,007
9	MLIA	4,562,684,127,000	4,287,247,147,000	4,158,066,567,000	4,411,869,005,000	4,115,989,969,000	3,780,131,499,000	3,822,944,317,000
10	MRAT	295,030,584,376	291,549,154,925	275,179,993,855	294,415,332,598	290,646,485,673	291,768,931,718	315,997,722,658
11	PICO	285,868,269,247	272,493,273,436	258,349,134,073	243,302,133,991	251,143,312,493	270,733,538,669	814,585,488,800
12	POLY	9,558,644,179,465	8,459,075,238,991	7,212,331,450,580	6,555,484,351,935	6,093,780,193,141	5,848,629,300,409	5,448,182,115,881
13	SIPD	1,314,479,647,961	1,149,367,905,665	1,265,566,123,778	1,254,008,868,592	1,157,773,436,700	1,113,796,114,575	1,294,772,758,402
14	TEJA	1,160,862,390,453	1,077,939,828,493	839,227,925,956	598,618,711,654	525,499,172,869	442,471,097,191	396,854,334,519
15	TIRT	336,352,594,118	403,385,958,015	529,009,345,820	808,567,425,307	856,923,525,684	570,117,317,643	553,388,405,827
16	TRST	1,534,876,763,652	1,522,356,434,003	1,695,869,543,376	1,911,757,250,753	2,104,464,207,467	2,020,478,163,661	2,138,990,664,786
17	TSPC	1,663,924,897,500	1,816,535,987,431	1,943,351,009,503	2,141,419,363,884	2,345,759,617,952	2,479,250,656,231	2,773,134,866,559
18	SUDI	16,899,887,310	1,316,838,683,210	1,316,838,683,210	884,857,677,542	676,688,977,795	567,579,354,014	541,577,177,092
19	UNIC	2.10514E+12	1.7498E+12	2.31955E+12	2.5598E+12	2.55855E+12	2.58846E+11	2.48423E+12
20	SCPI	62,280,051,818	61,255,876,603	59,028,996,782	58,503,780,723	74,023,144,953	98,873,639,098	128,565,403,170

No	Perusahaan	CA					
		2002	2003	2004	2005	2006	2007
1	DYNA	150,928,021,718	-114,961,836,721	11,466,531,951	-6,221,541,583	-59,020,882,735	103,047,020,120
2	HMSP	456,107,000,000	-7,365,125,043,846	6,324,215,043,846	212,217,000,000	460,301,000,000	919,460,000,000
3	KBLM	-6,668,334,344	-15,678,086,858	-23,173,707,194	-1,464,875,137	18,205,871,134	12,338,857,587
4	KLBF	93,256,769,640	64,284,062,445	642,090,879,331	653,620,520,413	-483,983,157,078	483,098,520,134
5	LMPI	-30,338,701,628	-187,700,636,281	14,747,359,281	232,016,624,048	68,902,166,969	-14,579,179,628
6	KICI	5,932,532,510	2,132,548,928	-7,437,279,297	-28,359,427,753	-1,269,809,017	23,651,535,822
7	LAPD	5,080,582,098	189,706,070	2,074,772,040	-4,287,994,652	4,399,396,560	-465,413,336
8	LPIN	-54,582,907,724	-1,308,308,329	-4,842,535,383	5,767,855,890	8,024,199,807	-4,813,884,858
9	MLIA	-33,790,043,000	-3,179,379,127,101	2,641,716,669,101	-4,201,001,282,000	-1,665,167,578,000	-915,142,412,000
10	MRAT	34,352,974,355	-8,668,397,140	-1,254,529,560	7,392,040,231	14,530,517,426	5,249,018,206
11	PICO	50,203,174,814	245,880,787,153	63,290,316,068	287,603,608	495,140,302	-75,329,811,721
12	POLY	1,322,784,939,403	-720,530,348,103	-1,555,933,526,223	5,496,210,905,157	670,204,383,825	-509,129,502,217
13	SIPD	47,509,389,442	-694,511,762	-17,238,085,778	-79,380,516,849	118,918,081,149	66,784,853,351
14	TEJA	235,242,458,784	-229,610,171,222	353,780,776	-90,437,089,457	-9,273,349,561	-25,058,739,375
15	TIRT	2,027,432,921	-4,546,905,523	-13,610,359,727	62,515,391,120	31,683,325,482	122,221,181,447
16	TRST	348,797,361,177	111,665,815,589	79,185,709,344	55,901,402,546	-80,788,991,548	-63,328,579,202
17	TSPC	-6,034,645,424	119,876,883,414	-11,013,173,595	64,118,092,366	97,187,305,564	54,497,836,738
18	SUDI	-215,999,772,851	38,457,809,307	-32,523,613,604	-428,294,957,482	477,550,254,472	26,675,204,950
19	UNIC	-78,889,909,480	-41,700,202,400	185,370,712,950	-136,034,655,450	-39,295,100,820	-522,911,905,572
20	SCPI	-6,049,743,263	4,992,527,705	1,827,374,930	-1,933,139,060	-13,544,414,601	1,539,311,842

No	Perusahaan	CA/TA					
		2002	2003	2004	2005	2006	2007
1	DYNA	0.28651	-0.14990	0.01149	-0.00579	-0.05251	0.09173
2	HMSP	0.04646	-0.72223	0.54692	0.01778	0.04880	0.05864
3	KBLM	-0.02986	-0.07598	-0.09923	-0.00564	0.06515	0.00154
4	KLBF	0.04627	0.02626	0.21283	0.14107	-0.10465	0.09402
5	LMPI	-0.06016	-0.37444	0.02897	0.45928	0.13540	-0.02742
6	KICI	0.02923	0.01202	-0.04377	-0.17565	-0.00906	0.29468
7	LAPD	0.14387	0.00487	0.04646	-0.09164	0.08942	-0.00823
8	LPIN	-0.43891	-0.01061	-0.03749	0.04927	0.07379	-0.03457
9	MLIA	-0.00788	-0.76463	0.59877	-1.02065	-0.44051	-0.23938
10	MRAT	0.11783	-0.03150	-0.00426	0.02543	0.04980	0.01661
11	PICO	0.18424	0.95174	0.26013	0.00115	0.00183	-0.09248
12	POLY	0.15637	-0.09990	-0.23735	0.90194	0.11459	-0.09345
13	SIPD	0.04134	-0.00055	-0.01375	-0.06856	0.10677	0.05158
14	TEJA	0.21823	-0.27360	0.00059	-0.17210	-0.02096	-0.06314
15	TIRT	0.00503	-0.00860	-0.01683	0.07295	0.05557	0.22086
16	TRST	0.22912	0.06585	0.04142	0.02656	-0.03999	-0.02961
17	TSPC	-0.00332	0.06169	-0.00514	0.02733	0.03920	0.01965
18	SUDI	-0.16403	0.02920	-0.03676	-0.63293	0.84138	0.04925
19	UNIC	-0.04509	-0.01798	0.07242	-0.05317	-0.15181	-0.21049
20	SCPI	-0.09876	0.08458	0.03124	-0.02612	-0.13699	0.01197

No	Perusahaan	1/TA					
		2002	2003	2004	2005	2006	2007
1	DYNA	0.0000000000019	0.0000000000013	0.0000000000010	0.0000000000009	0.0000000000009	0.0000000000009
2	HMSP	0.0000000000001	0.0000000000001	0.0000000000001	0.0000000000001	0.0000000000001	0.0000000000001
3	KBLM	0.0000000000045	0.0000000000048	0.0000000000043	0.0000000000038	0.0000000000036	0.0000000000001
4	KLBF	0.0000000000005	0.0000000000004	0.0000000000003	0.0000000000002	0.0000000000002	0.0000000000002
5	LMPI	0.0000000000020	0.0000000000020	0.0000000000020	0.0000000000020	0.0000000000020	0.0000000000019
6	KICI	0.0000000000049	0.0000000000056	0.0000000000059	0.0000000000062	0.0000000000071	0.0000000000125
7	LAPD	0.0000000000283	0.0000000000257	0.0000000000224	0.0000000000214	0.0000000000203	0.0000000000177
8	LPIN	0.0000000000080	0.0000000000081	0.0000000000077	0.0000000000085	0.0000000000092	0.0000000000072
9	MLIA	0.0000000000002	0.0000000000002	0.0000000000002	0.0000000000002	0.0000000000003	0.0000000000003
10	MRAT	0.0000000000034	0.0000000000036	0.0000000000034	0.0000000000034	0.0000000000034	0.0000000000032
11	PICO	0.0000000000037	0.0000000000039	0.0000000000041	0.0000000000040	0.0000000000037	0.0000000000012
12	POLY	0.0000000000001	0.0000000000001	0.0000000000002	0.0000000000002	0.0000000000002	0.0000000000002
13	SIPD	0.0000000000009	0.0000000000008	0.0000000000008	0.0000000000009	0.0000000000009	0.0000000000008
14	TEJA	0.0000000000009	0.0000000000012	0.0000000000017	0.0000000000019	0.0000000000023	0.0000000000025
15	TIRT	0.0000000000025	0.0000000000019	0.0000000000012	0.0000000000012	0.0000000000018	0.0000000000018
16	TRST	0.0000000000007	0.0000000000006	0.0000000000005	0.0000000000005	0.0000000000005	0.0000000000005
17	TSPC	0.0000000000006	0.0000000000005	0.0000000000005	0.0000000000004	0.0000000000004	0.0000000000004
18	SUDI	0.0000000000008	0.0000000000008	0.0000000000011	0.0000000000015	0.0000000000018	0.0000000000018
19	UNIC	0.0000000000006	0.0000000000004	0.0000000000004	0.0000000000004	0.0000000000039	0.0000000000004
20	SCPI	0.0000000000163	0.0000000000169	0.0000000000171	0.0000000000135	0.0000000000101	0.0000000000078

No	Perusahaan	Delta REV/TA					
		2002	2003	2004	2005	2006	2007
1	DYNA	0.11878	0.18661	0.15241	0.13481	0.10374	0.12139
2	HMSP	0.10819	-0.04447	0.25698	0.58765	0.51790	0.01547
3	KBLM	0.10544	0.02601	0.14407	0.59624	0.01774	0.00427
4	KLBF	0.25567	0.13372	0.71386	0.17873	0.04338	0.18165
5	LMPI	0.02155	0.04130	-0.01402	0.04972	0.01625	0.06109
6	KICI	-0.05860	-0.12121	0.02146	0.03235	-0.12874	-0.13740
7	LAPD	0.09812	0.87404	0.72969	-0.19733	0.04829	-0.39797
8	LPIN	-2.31511	-0.04738	0.07662	0.03902	-0.12961	0.14304
9	MLIA	0.00645	-0.00612	0.09416	0.03567	-0.06718	0.08143
10	MRAT	0.08490	-0.08430	0.04789	-0.12311	0.06268	0.08144
11	PICO	0.02621	0.00294	0.06669	0.22910	0.06011	0.10652
12	POLY	-0.02555	-0.26205	0.00982	0.16972	0.01287	0.10351
13	SIPD	0.00682	-0.14934	0.18095	0.06184	-0.28190	0.40255
14	TEJA	-0.14681	-0.18523	-0.61643	-0.17414	-0.01015	0.39249
15	TIRT	-0.02360	0.05141	0.42207	0.20921	-0.39467	0.12501
16	TRST	0.01154	0.00693	0.05738	0.08439	0.06255	0.13534
17	TSPC	0.09590	0.08476	0.11553	0.05389	0.09327	0.14238
18	SUDI	0.38191	-0.13942	-0.05617	-0.03053	-0.38685	-0.06666
19	UNIC	-0.19248	0.23507	0.23860	0.07169	-0.14810	0.03560
20	SCPI	0.13659	0.12723	-0.09282	0.27997	-0.09074	0.36241

No	Perusahaan	Total Piutang						
		2001	2002	2003	2004	2005	2006	2007
1	DYNA	62,818,280,465	65,086,007,894	99,059,805,005	131,703,893,292	152,913,354,200	86,542,213,870	206,918,375,800
2	HMSP	217,955,000,000	287,740,000,000	141,061,000,000	262,628,000,000	429,477,000,000	324,360,000,000	510,342,000,000
3	KBLM	22326901206	16,258,295,045	26,534,278,087	39,192,028,819	69,078,831,275	62,465,427,369	207,506,575,700
4	KLBF	292,404,128,883	437,004,704,097	420,144,515,246	465,150,813,625	579,456,506,285	652,272,015,649	869,572,349,473
5	LMPI	10,996,420,668	17,834,378,573	23,369,323,455	37,047,264,554	76,970,241,770	93,049,419,360	81,724,413,760
6	KICI	9,939,110,423	6,192,523,046	3,853,338,003	7,498,330,058	10,698,554,340	8,444,649,002	6,819,789,695
7	LAPD	2,419,899,933	5,747,695,076	2,096,136,992	3,468,788,476	11,184,118,295	9,368,084,536	14,775,010,649
8	LPIN	45,321,789,080	4,186,587,533	4,304,654,148	6,359,205,996	6,643,788,525	7,775,555,009	11,393,031,795
9	MLIA	267,354,366,000	139,538,667,000	125,270,318,000	312,696,016,000	390,112,949,000	314,119,147,000	453,265,265,000
10	MRAT	50,250,118,983	78,409,481,533	74,959,450,955	79,666,039,138	73,027,433,254	79,132,578,957	86,080,215,924
11	PICO	13,015,878,047	20,922,178,373	25,793,254,187	42,596,194,447	37,226,630,254	40,745,513,388	108,383,206,500
12	POLY	1,017,855,462,043	891,160,203,874	524,007,043,214	431,941,749,920	535,280,547,100	683,247,848,700	715,893,360,100
13	SIPD	156,170,532,044	125,280,364,636	151,625,860,786	157,542,056,098	164,844,539,230	169,482,241,436	202,598,411,661
14	TEJA	111,057,839,954	118,641,176,382	87,997,999,380	15,097,839,092	7,373,501,600	7,658,844,787	6,064,573,680
15	TIRT	21,346,727,042	18,188,274,435	36,995,856,030	69,663,568,456	119,473,432,600	36,718,720,560	59,111,584,520
16	TRST	155,362,777,574	172,032,126,565	161,118,186,403	216,750,024,636	315,007,553,700	277,479,250,200	324,613,255,600
17	TSPC	140,042,012,848	134,402,146,994	160,106,524,201	172,116,751,194	213,377,273,300	237,665,089,400	322,510,407,100
18	SUDI	8,900,231,459	44,213,480,820	44,213,480,820	14,868,629,491	29,809,125,080	26,087,672,210	22,577,081,320
19	UNIC	1.7437E+11	1.43492E+11	1.59187E+11	1.80984E+11	3.80601E+11	3.96105E+11	4.02763E+11
20	SCPI	14,759,625,529	16,672,174,449	14,439,310,486	13,671,028,347	24,673,524,130	8,894,565,301	45,100,754,030

No	Perusahaan	Perubahan Piutang					
		2002	2003	2004	2005	2006	2007
1	DYNA	2,267,727,429	33,973,797,111	32,644,088,287	21,209,460,908	-66,371,140,330	120,376,161,930
2	HMSP	69,785,000,000	-146,679,000,000	121,567,000,000	166,849,000,000	-105,117,000,000	185,982,000,000
3	KBLM	-6,068,606,161	10,275,983,042	12,657,750,732	29,886,802,456	-6,613,403,906	145,041,148,331
4	KLBF	144,600,575,214	-16,860,188,851	45,006,298,379	114,305,692,660	72,815,509,364	217,300,333,824
5	LMPI	6,837,957,905	5,534,944,882	13,677,941,099	39,922,977,216	16,079,177,590	-11,325,005,600
6	KICI	-3,746,587,377	-2,339,185,043	3,644,992,055	3,200,224,282	-2,253,905,338	-1,624,859,307
7	LAPD	3,327,795,143	-3,651,558,084	1,372,651,484	7,715,329,819	-1,816,033,759	5,406,926,113
8	LPIN	-41,135,201,547	118,066,615	2,054,551,848	284,582,529	1,131,766,484	3,617,476,786
9	MLIA	-127,815,699,000	-14,268,349,000	187,425,698,000	77,416,933,000	-75,993,802,000	139,146,118,000
10	MRAT	28,159,362,550	-3,450,030,578	4,706,588,183	-6,638,605,884	6,105,145,703	6,947,636,967
11	PICO	7,906,300,326	4,871,075,814	16,802,940,260	-5,369,564,193	3,518,883,134	67,637,693,112
12	POLY	-126,695,258,169	-367,153,160,660	-92,065,293,294	103,338,797,180	147,967,301,600	32,645,511,400
13	SIPD	-30,890,167,408	26,345,496,150	5,916,195,312	7,302,483,132	4,637,702,206	33,116,170,225
14	TEJA	7,583,336,428	-30,643,177,002	-72,900,160,288	-7,724,337,492	285,343,187	-1,594,271,107
15	TIRT	-3,158,452,607	18,807,581,595	32,667,712,426	49,809,864,144	-82,754,712,040	22,392,863,960
16	TRST	16,669,348,991	-10,913,940,162	55,631,838,233	98,257,529,064	-37,528,303,500	47,134,005,400
17	TSPC	-5,639,865,854	25,704,377,207	12,010,226,993	41,260,522,106	24,287,816,100	84,845,317,700
18	SUDI	35,313,249,361	0	-29,344,851,329	14,940,495,589	-3,721,452,870	-3,510,590,890
19	UNIC	-30,878,372,240	15,695,140,445	21,796,993,155	199,617,155,550	15,503,663,970	6,658,643,400
20	SCPI	1,912,548,920	-2,232,863,963	-768,282,139	11,002,495,783	-15,778,958,829	36,206,188,729

No	Perusahaan	Perubahan Penjualan					
		2002	2003	2004	2005	2006	2007
1	DYNA	62,574,093,836	143,113,090,252	152,118,957,880	144,745,692,923	116,593,206,685	136,369,846,347
2	HMSP	1,062,149,000,000	-453,539,000,000	2,971,569,000,000	7,013,344,000,000	4,885,045,000,000	242,642,000,000
3	KBLM	23,543,288,435	5,368,350,733	33,645,569,369	154,897,923,523	4,958,483,777	34,139,061,268
4	KLBF	515,303,349,866	327,406,814,433	2,153,608,358,965	828,121,038,993	200,611,847,131	933,359,413,941
5	LMPI	10,866,630,647	20,701,317,301	-7,136,395,873	25,116,501,926	8,270,075,499	32,484,506,180
6	KICI	-11,894,041,132	-21,510,090,539	3,646,671,124	5,223,076,465	-18,051,833,573	-11,028,173,729
7	LAPD	3,465,012,476	34,023,056,758	32,587,237,290	-9,233,480,076	2,375,790,095	-22,493,806,545
8	LPIN	-287,907,736,173	-5,841,470,357	9,897,467,152	4,567,130,914	-14,094,854,746	19,919,132,205
9	MLIA	27,663,638,000	-25,432,933,000	415,427,949,000	146,815,930,000	-253,938,580,000	311,304,870,000
10	MRAT	24,751,302,770	-23,198,498,008	14,100,246,744	-35,782,074,509	18,289,468,027	25,736,305,984
11	PICO	7,140,696,435	758,775,274	16,225,625,363	57,537,422,165	16,272,965,501	86,770,947,031
12	POLY	-216,128,718,631	-1,890,005,939,746	64,403,595,723	1,034,211,630,041	75,283,223,667	563,917,231,275
13	SIPD	7,833,531,799	-188,993,937,643	226,913,362,338	71,601,370,656	-313,980,668,479	521,211,583,122
14	TEJA	-158,255,417,880	-155,448,961,644	-369,008,570,255	-91,509,238,502	-4,493,133,509	155,760,785,347
15	TIRT	-9,520,842,590	27,194,307,647	341,270,999,230	179,276,204,343	-225,005,375,005	69,179,839,766
16	TRST	17,567,165,279	11,758,926,917	109,699,562,795	177,585,553,580	126,377,319,258	289,483,606,207
17	TSPC	174,205,113,661	164,726,394,192	247,391,867,199	126,420,872,880	231,249,249,352	394,849,071,483
18	SUDI	502,917,255,960	-183,596,012,487	-49,705,135,345	-20,660,242,244	-219,570,313,187	-36,100,627,265
19	UNIC	-336,795,971,900	545,262,889,640	610,771,580,850	183,428,178,270	-38,334,924,840	88,430,713,536
20	SCPI	8,366,892,240	7,510,406,865	-5,430,470,118	20,723,998,849	-8,971,358,970	46,593,768,511



No	Perusahaan	Total Aktiva					
		2002	2003	2004	2005	2006	2007
1	DYNA	526,788,142,813	766,929,921,245	998,117,706,463	1,073,711,601,854	1,123,945,535,253	1,123,388,423,766
2	HMSP	9,817,074,000,000	10,197,768,000,000	11,563,295,000,000	11,934,600,000,000	9,432,332,000,000	15,680,542,000,000
3	KBLM	223,286,350,952	206,357,535,890	233,535,160,464	259,790,650,418	279,438,087,218	8,000,316,756,100
4	KLBF	2,015,537,544,182	2,448,390,202,890	3,016,864,058,832	4,633,398,659,211	4,624,619,204,478	5,138,212,506,980
5	LMPI	504,311,719,837	501,283,975,144	509,105,219,036	505,172,478,369	508,864,677,279	531,756,407,354
6	KICI	202,954,773,581	177,456,970,092	169,917,583,699	161,453,774,305	140,214,464,449	80,262,032,305
7	LAPD	35,312,644,055	38,926,037,291	44,658,962,745	46,792,735,759	49,197,965,840	56,521,111,443
8	LPIN	124,360,378,410	123,286,240,408	129,172,666,234	117,058,911,777	108,745,776,153	139,252,657,007
9	MLIA	4,287,247,147,000	4,158,066,567,000	4,411,869,005,000	4,115,989,969,000	3,780,131,499,000	3,822,944,317,000
10	MRAT	291,549,154,925	275,179,993,855	294,415,332,598	290,646,485,673	291,768,931,718	315,997,722,658
11	PICO	272,493,273,436	258,349,134,073	243,302,133,991	251,143,312,493	270,733,538,669	814,585,488,800
12	POLY	8,459,075,238,991	7,212,331,450,580	6,555,484,351,935	6,093,780,193,141	5,848,629,300,409	5,448,182,115,881
13	SIPD	1,149,367,905,665	1,265,566,123,778	1,254,008,868,592	1,157,773,436,700	1,113,796,114,575	1,294,772,758,402
14	TEJA	1,077,939,828,493	839,227,925,956	598,618,711,654	525,499,172,869	442,471,097,191	396,854,334,519
15	TIRT	403,385,958,015	529,009,345,820	808,567,425,307	856,923,525,684	570,117,317,643	553,388,405,827
16	TRST	1,522,356,434,003	1,695,869,543,376	1,911,757,250,753	2,104,464,207,467	2,020,478,163,661	2,138,990,664,786
17	TSPC	1,816,535,987,431	1,943,351,009,503	2,141,419,363,884	2,345,759,617,952	2,479,250,656,231	2,773,134,866,559
18	SUDI	1,316,838,683,210	1,316,838,683,210	884,857,677,542	676,688,977,795	567,579,354,014	541,577,177,092
19	UNIC	1,749,795,873,840	2,319,545,579,445	2,559,799,829,670	2,558,553,435,120	258,846,298,920	2,484,230,966,145
20	SCPI	61,255,876,603	59,028,996,782	58,503,780,723	74,023,144,953	98,873,639,098	128,565,403,170

No	Perusahaan	(Perubahan REV - Perubahan TR) /TA					
		2002	2003	2004	2005	2006	2007
1	DYNA	0.114479354	0.142306735	0.11970018	0.11505532	0.162787556	0.014237003
2	HMSP	0.101085517	-0.030090898	0.246469713	0.573667739	0.529048596	0.003613396
3	KBLM	0.132618472	-0.023782181	0.089870059	0.481199461	0.041411276	-0.013862212
4	KLBF	0.183922535	0.140609533	0.698938374	0.154058694	0.027633916	0.139359569
5	LMPI	0.007988458	0.030255051	-0.040884156	-0.029309743	-0.015346127	0.08238643
6	KICI	-0.040144184	-0.108031291	9.88167E-06	0.012528987	-0.112669747	-0.117157692
7	LAPD	0.003885785	0.967851275	0.698954563	-0.362210279	0.085203195	-0.493633829
8	LPIN	-1.98433406	-0.048339028	0.060716524	0.036584557	-0.140020346	0.11706531
9	MLIA	0.036265541	-0.002685042	0.051679288	0.016860828	-0.0470737	0.045033026
10	MRAT	-0.011689486	-0.071765637	0.031906146	-0.100271189	0.041760177	0.059458242
11	PICO	-0.002809625	-0.015917609	-0.002372831	0.250482427	0.047109355	0.023488331
12	POLY	-0.010572487	-0.211145701	0.023868395	0.152757862	-0.012427541	0.097513576
13	SIPD	0.0336913	-0.170152653	0.176232539	0.055536675	-0.286065256	0.376973805
14	TEJA	-0.153847877	-0.148715004	-0.49465278	-0.159438692	-0.010799523	0.396505828
15	TIRT	-0.015772463	0.015853644	0.381666732	0.151082724	-0.249511212	0.084546361
16	TRST	0.000589754	0.013369464	0.028281689	0.037695117	0.081122195	0.113300916
17	TSPC	0.099004358	0.071537265	0.109918517	0.036303955	0.083477414	0.1117882
18	SUDI	0.355095892	-0.139421795	-0.023009671	-0.052610193	-0.380297237	-0.060176163
19	UNIC	-0.17483045	0.22830668	0.230086189	-0.006327395	-0.207994432	0.032916452
20	SCPI	0.105366924	0.165059062	-0.079690371	0.131330587	0.068851515	0.080796074

No	Perusahaan	Beta 1					
		2002	2003	2004	2005	2006	2007
1	DYNA	-0.099	0.234	-0.152	-0.023	0.308	0.175
2	HMSP	-0.099	0.234	-0.152	-0.023	0.308	0.175
3	KBLM	-0.099	0.234	-0.152	-0.023	0.308	0.175
4	KLBF	-0.099	0.234	-0.152	-0.023	0.308	0.175
5	LMPI	-0.099	0.234	-0.152	-0.023	0.308	0.175
6	KICI	-0.099	0.234	-0.152	-0.023	0.308	0.175
7	LAPD	-0.099	0.234	-0.152	-0.023	0.308	0.175
8	LPIN	-0.099	0.234	-0.152	-0.023	0.308	0.175
9	MLIA	-0.099	0.234	-0.152	-0.023	0.308	0.175
10	MRAT	-0.099	0.234	-0.152	-0.023	0.308	0.175
11	PICO	-0.099	0.234	-0.152	-0.023	0.308	0.175
12	POLY	-0.099	0.234	-0.152	-0.023	0.308	0.175
13	SIPD	-0.099	0.234	-0.152	-0.023	0.308	0.175
14	TEJA	-0.099	0.234	-0.152	-0.023	0.308	0.175
15	TIRT	-0.099	0.234	-0.152	-0.023	0.308	0.175
16	TRST	-0.099	0.234	-0.152	-0.023	0.308	0.175
17	TSPC	-0.099	0.234	-0.152	-0.023	0.308	0.175
18	SUDI	-0.099	0.234	-0.152	-0.023	0.308	0.175
19	UNIC	-0.099	0.234	-0.152	-0.023	0.308	0.175
20	SCPI	-0.099	0.234	-0.152	-0.023	0.308	0.175

No	Perusahaan	Beta 1 (1/TA)					
		2002	2003	2004	2005	2006	2007
1	DYNA	-0.000000000000188	0.000000000000305	-0.000000000000152	-0.000000000000022	0.000000000000274	0.000000000000156
2	HMSP	-0.000000000000010	0.000000000000023	-0.000000000000013	-0.000000000000002	0.000000000000033	0.000000000000011
3	KBLM	-0.000000000000044	0.000000000000113	-0.000000000000062	-0.000000000000090	0.000000000000110	0.000000000000022
4	KLBF	-0.000000000000049	0.000000000000095	-0.000000000000050	-0.000000000000005	0.000000000000067	0.000000000000034
5	LMPI	-0.000000000000197	0.000000000000466	-0.000000000000299	-0.000000000000046	0.000000000000606	0.000000000000329
6	KICI	-0.000000000000489	0.000000000000131	-0.000000000000896	-0.000000000000145	0.000000000000219	0.000000000000217
7	LAPD	-0.000000000000280	0.000000000000607	-0.000000000000340	-0.000000000000499	0.000000000000626	0.000000000000309
8	LPIN	-0.000000000000797	0.000000000000189	-0.000000000000117	-0.000000000000200	0.000000000000283	0.000000000000125
9	MLIA	-0.000000000000023	0.000000000000056	-0.000000000000034	-0.000000000000006	0.000000000000082	0.000000000000046
10	MRAT	-0.000000000000340	0.000000000000850	-0.000000000000517	-0.000000000000080	0.000000000000105	0.000000000000553
11	PICO	-0.000000000000364	0.000000000000905	-0.000000000000626	-0.000000000000093	0.000000000000113	0.000000000000215
12	POLY	-0.000000000000012	0.000000000000032	-0.000000000000023	-0.000000000000004	0.000000000000053	0.000000000000032
13	SIPD	-0.000000000000086	0.000000000000185	-0.000000000000121	-0.000000000000020	0.000000000000277	0.000000000000135
14	TEJA	-0.000000000000092	0.000000000000279	-0.000000000000254	-0.000000000000044	0.000000000000697	0.000000000000441
15	TIRT	-0.000000000000246	0.000000000000442	-0.000000000000188	-0.000000000000027	0.000000000000541	0.000000000000316
16	TRST	-0.000000000000065	0.000000000000138	-0.000000000000080	-0.000000000000011	0.000000000000153	0.000000000000082
17	TSPC	-0.000000000000055	0.000000000000120	-0.000000000000071	-0.000000000000010	0.000000000000124	0.000000000000063
18	SUDI	-0.000000000000075	0.000000000000178	-0.000000000000172	-0.000000000000035	0.000000000000543	0.000000000000323
19	UNIC	-0.000000000000057	0.000000000000101	-0.000000000000059	-0.000000000000009	0.000000000000119	0.000000000000070
20	SCPI	-0.000000000000161	0.000000000000396	-0.000000000000260	-0.000000000000031	0.000000000000311	0.000000000000136

No	Perusahaan	Beta 2					
		2002	2003	2004	2005	2006	2007
1	DYNA	0.428	-0.056	0.242	0.061	-0.007	0.106
2	HMSP	0.428	-0.056	0.242	0.061	-0.007	0.106
3	KBLM	0.428	-0.056	0.242	0.061	-0.007	0.106
4	KLBF	0.428	-0.056	0.242	0.061	-0.007	0.106
5	LMPI	0.428	-0.056	0.242	0.061	-0.007	0.106
6	KICI	0.428	-0.056	0.242	0.061	-0.007	0.106
7	LAPD	0.428	-0.056	0.242	0.061	-0.007	0.106
8	LPIN	0.428	-0.056	0.242	0.061	-0.007	0.106
9	MLIA	0.428	-0.056	0.242	0.061	-0.007	0.106
10	MRAT	0.428	-0.056	0.242	0.061	-0.007	0.106
11	PICO	0.428	-0.056	0.242	0.061	-0.007	0.106
12	POLY	0.428	-0.056	0.242	0.061	-0.007	0.106
13	SIPD	0.428	-0.056	0.242	0.061	-0.007	0.106
14	TEJA	0.428	-0.056	0.242	0.061	-0.007	0.106
15	TIRT	0.428	-0.056	0.242	0.061	-0.007	0.106
16	TRST	0.428	-0.056	0.242	0.061	-0.007	0.106
17	TSPC	0.428	-0.056	0.242	0.061	-0.007	0.106
18	SUDI	0.428	-0.056	0.242	0.061	-0.007	0.106
19	UNIC	0.428	-0.056	0.242	0.061	-0.007	0.106
20	SCPI	0.428	-0.056	0.242	0.061	-0.007	0.106

No	Perusahaan	(Beta 2 (Perubahan REV - Perubahan TR)/TA)					
		2002	2003	2004	2005	2006	2007
1	DYNA	0.04895459	-0.007994746	0.028910038	0.007068345	-0.001079999	0.00151135
2	HMSP	0.043227009	0.001690497	0.059527468	0.035242885	-0.003509923	0.000383585
3	KBLM	0.056711386	0.001336075	0.021705454	0.02956216	-0.000274739	-0.001471564
4	KLBF	0.078650446	-0.007899398	0.168807889	0.00946449	-0.000183335	0.01479392
5	LMPI	0.003416089	-0.001699719	-0.009874358	-0.001800624	0.000101812	0.008745853
6	KICI	-0.017166781	0.006069163	2.38662E-06	0.00076971	0.000747497	-0.012437047
7	LAPD	0.001661671	-0.054373569	0.168811799	-0.022252141	-0.000565273	-0.052402426
8	LPIN	-0.848557024	0.002715671	0.01466428	0.002247547	0.000928952	0.01242724
9	MLIA	0.015508165	0.000150845	0.012481603	0.001035833	0.000312306	0.004780547
10	MRAT	-0.004998753	0.00403177	0.007705986	-0.006160092	-0.000277054	0.006311877
11	PICO	-0.001201475	0.000894246	-0.000573087	0.015388216	-0.000312543	0.002493438
12	POLY	-0.004521093	0.011862097	0.005764705	0.009384575	8.24493E-05	0.010351697
13	SIPD	0.014407347	0.009559121	0.042563757	0.003411858	0.001897873	0.040018209
14	TEJA	-0.065789677	0.00835476	-0.119468747	-0.009795007	7.16484E-05	0.04209166
15	TIRT	-0.006744748	-0.000890653	0.092180309	0.009281664	0.001655359	0.008975143
16	TRST	0.000252196	-0.000751092	0.006830605	0.002315774	-0.000538198	0.012027626
17	TSPC	0.042337047	-0.00401894	0.026547566	0.002230309	-0.000553823	0.011867041
18	SUDI	0.151848985	0.007832671	-0.005557305	-0.003232071	0.002523046	-0.006388089
19	UNIC	-0.074762415	-0.012826195	0.055570513	-0.000388719	0.001379919	0.003494294
20	SCPI	0.045057859	-0.009272964	-0.019246852	0.008068205	-0.000456789	0.008577026

No	Perusahaan	Manajemen Laba					
		2002	2003	2004	2005	2006	2007
1	DYNA	0.23755	-0.14190	-0.01742	-0.01286	-0.05143	0.09022
2	HMSP	0.00323	-0.72392	0.48739	-0.01746	0.05231	0.05825
3	KBLM	-0.08658	-0.07731	-0.12094	-0.03520	0.06543	0.00301
4	KLBF	-0.03238	0.03416	0.04403	0.13160	-0.10447	0.07923
5	LMPI	-0.06357	-0.37274	0.03884	0.46108	0.13530	-0.03616
6	KICI	0.04640	0.00595	-0.04377	-0.17642	-0.00980	0.30712
7	LAPD	0.14221	0.05925	-0.12235	-0.06939	0.08999	0.04417
8	LPIN	0.40965	-0.01333	-0.05215	0.04703	0.07286	-0.04700
9	MLIA	-0.02339	-0.76478	0.58629	-1.02169	-0.44082	-0.24416
10	MRAT	0.12283	-0.03553	-0.01197	0.03159	0.05008	0.01030
11	PICO	0.18544	0.95084	0.26070	-0.01424	0.00214	-0.09497
12	POLY	0.16090	-0.11176	-0.24311	0.89255	0.11451	-0.10380
13	SIPD	0.02693	-0.01011	-0.05631	-0.07197	0.10487	0.01156
14	TEJA	0.28402	-0.28195	0.12006	-0.16230	-0.02103	-0.10524
15	TIRT	0.01177	-0.00770	-0.10901	0.06367	0.05392	0.21188
16	TRST	0.22886	0.06660	0.03459	0.02425	-0.03945	-0.04163
17	TSPC	-0.04566	0.06570	-0.03169	0.02510	0.03975	0.00779
18	SUDI	-0.31588	0.02137	-0.03120	-0.62970	0.83886	0.05564
19	UNIC	0.02968	-0.00515	0.01685	-0.05278	-0.15319	-0.21399
20	SCPI	-0.14382	0.09385	0.05048	-0.03418	-0.13653	0.00340

Laba Sebelum Pos Luar Biasa

No	Nama Perusahaan	Laba sebelum Pos Luar Biasa					
		2002	2003	2004	2005	2006	2007
1	DYNA	53,304,741,726	65,108,024,333	56,219,745,003	28,246,957,763	447,913,008	9,843,649,906
2	HMSP	1,702,030,000,000	1,432,208,000,000	2,039,938,000,000	2,436,521,000,000	3,557,491,000,000	3,632,842,000,000
3	KBLM	-42,832,994,796	-45,630,428,872	-25,318,734,538	-6,011,077,738	10,499,606,608	5,314,388,899
4	KLBF	307,811,851,999	372,812,638,925	543,878,550,292	751,309,944,354	764,357,450,660	811,647,239,876
5	LMPI	-66,724,913,456	-40,153,109,336	5,345,737,591	5,345,737,591	3,313,269,414	12,400,202,336
6	KICI	-3,655,662,761	-13,924,830,058	-18,669,603,794	-10,623,130,363	-14,819,139,717	15,742,232,136
7	LAPD	1,864,285,532	415,488,079	1,134,838,255	-3,476,467,837	1,105,540,035	147,563,395
8	LPIN	20,083,443,658	-594,891,376	-3,404,365,930	-11,304,994,481	-939,128,143	18,034,504,389
9	MLIA	311,545,372,000	-167,533,702,000	-645,160,448,000	-792,946,330,000	-509,864,290,000	1,013,647,987,000
10	MRAT	20,451,896,698	10,765,904,346	13,150,786,421	8,510,043,884	9,096,227,057	11,130,009,996
11	PICO	-25,932,929,513	-39,567,170,453	-16,206,744,934	1,774,173,441	1,879,515,849	8,524,937,158
12	POLY	477,400,925,361	-1,169,033,176,900	-2,047,891,276,423	-843,229,202,010	-25,429,532,594	-1,028,032,363,397
13	SIPD	-74,369,245,810	-106,754,143,373	-154,346,261,312	-122,479,667,812	49,646,744,439	21,196,442,562
14	TEJA	-168,136,569,774	-291,091,302,460	-345,427,954,883	-143,668,185,945	-32,650,739,719	-72,389,975,478
15	TIRT	10,836,859,178	5,963,807,462	10,990,724,403	12,239,528,043	1,286,073,544	788,068,768
16	TRST	150,330,254,795	152,485,173,729	28,966,043,225	16,429,273,408	25,942,389,458	17,747,291,109
17	TSPC	326,567,170,148	331,503,484,050	327,397,234,989	304,092,211,853	282,045,233,100	287,988,136,557
18	SUDI	-384,300,266,039	180,804,321,146	-63,810,646,680	-137,747,792,011	-112,425,320,000	-80,516,475,200
19	UNIC	72,347,063,880	60,468,448,050	160,193,662,650	39,467,290,170	9,802,268,520	32,265,927,378
20	SCPI	-1,047,517,070	2,393,347,377	-332,269,229	-864,303,402	-2,492,567,935	2,568,850,071



No	Nama Perusahaan	Total Aktiva					
		2002	2003	2004	2005	2006	2007
1	DYNA	526,788,142,813	766,929,921,245	998,117,706,463	1,073,711,601,854	1,123,535,253	1,123,388,423,766
2	HMSP	9,817,074,000,000	10,197,768,000,000	11,563,295,000,000	11,934,600,000,000	12,659,000,000	15,680,542,000,000
3	KBLM	17,600,132,054	206,357,535,890	233,535,160,464	259,790,650,418	279,438,087,218	8,000,316,756,100
4	KLBF	2,015,537,544,182	2,448,390,202,890	3,016,864,058,832	4,633,398,659,211	4,624,619,204,478	5,138,212,506,980
5	LMPI	504,311,719,837	501,283,975,144	509,105,219,036	505,172,478,369	508,864,677,279	531,756,407,354
6	KICI	202,954,773,581	177,456,970,092	169,917,583,699	161,453,774,305	140,214,464,449	80,262,032,305
7	LAPD	35,312,644,055	38,926,037,291	44,658,962,745	46,792,735,759	49,197,965,840	56,521,111,443
8	LPIN	124,360,378,410	123,286,240,408	129,172,666,234	117,058,911,777	108,745,776,153	139,252,657,007
9	MLIA	4,287,247,147,000	4,158,066,567,000	4,411,869,005,000	4,115,989,969,000	3,780,131,499,000	3,822,944,317,000
10	MRAT	291,549,154,925	275,179,993,855	294,415,332,598	290,646,485,673	291,768,931,718	315,997,722,658
11	PICO	272,493,273,436	258,349,134,073	243,302,133,991	251,143,312,493	270,733,538,669	814,585,488,800
12	POLY	8,459,075,238,991	7,212,331,450,580	6,555,484,351,935	6,093,780,193,141	5,848,629,300,409	5,448,182,115,881
13	SIPD	1,149,367,905,665	1,265,566,123,778	1,254,008,592	1,157,773,436,700	1,113,796,114,575	1,294,772,758,402
14	TEJA	1,077,939,828,493	839,227,925,956	598,618,711,654	525,499,172,869	442,471,097,191	396,854,334,519
15	TIRT	403,385,958,015	529,009,345,820	808,567,425,307	856,923,525,684	570,117,317,643	553,388,405,827
16	TRST	1,522,356,434,003	1,695,869,543,376	1,911,757,250,753	2,104,464,207,467	2,020,478,163,661	2,138,990,664,786
17	TSPC	1,816,535,987,431	1,943,351,009,503	2,141,419,363,884	2,345,759,617,952	2,479,250,656,231	2,773,134,866,559
18	SUDI	1,316,838,683,210	1,316,838,683,210	884,857,677,542	676,688,977,795	567,579,354,014	541,577,177,092
19	UNIC	1,749,795,873,840	2,319,545,579,445	2,559,799,829,670	2,558,553,435,120	258,846,298,920	2,484,230,966,145
20	SCPI	61,255,876,603	59,028,996,782	58,503,780,723	74,023,144,953	98,873,639,098	128,565,403,170

Pra Manajemen

No	Nama Perusahaan	Pra Manajemen Laba					
		2002	2003	2004	2005	2006	2007
1	DYNA	0.1012	0.0849	0.0563	0.0263	0.3987	0.0088
2	HMSP	0.1734	0.1404	0.1764	0.2042	281.0246	0.2317
3	KBLM	-2.4337	-0.2211	-0.1084	-0.0231	0.0376	0.0007
4	KLBF	0.1527	0.1523	0.1803	0.1622	0.1653	0.1580
5	LMPI	-0.1323	-0.0801	0.0105	0.0106	0.0065	0.0233
6	KICI	-0.0180	-0.0785	-0.1099	-0.0658	-0.1057	0.1961
7	LAPD	0.0528	0.0107	0.0254	-0.0743	0.0225	0.0026
8	LPIN	0.1615	-0.0048	-0.0264	-0.0966	-0.0086	0.1295
9	MLIA	0.0727	-0.0403	-0.1462	-0.1927	-0.1349	0.2651
10	MRAT	0.0701	0.0391	0.0447	0.0293	0.0312	0.0352
11	PICO	-0.0952	-0.1532	-0.0666	0.0071	0.0069	0.0105
12	POLY	0.0564	-0.1621	-0.3124	-0.1384	-0.0043	-0.1887
13	SIPD	-0.0647	-0.0844	-123.0823	-0.1058	0.0446	0.0164
14	TEJA	-0.1560	-0.3469	-0.5770	-0.2734	-0.0738	-0.1824
15	TIRT	0.0269	0.0113	0.0136	0.0143	0.0023	0.0014
16	TRST	0.0987	0.0899	0.0152	0.0078	0.0128	0.0083
17	TSPC	0.1798	0.1706	0.1529	0.1296	0.1138	0.1038
18	SUDI	-0.2918	0.1373	-0.0721	-0.2036	-0.1981	-0.1487
19	UNIC	0.0413	0.0261	0.0626	0.0154	0.0379	0.0130
20	SCPI	-0.0171	0.0405	-0.0057	-0.0117	-0.0252	0.0200

Decline

No	Nama Perusahaan	Decline				
		2003	2004	2005	2006	2007
1	DYNA	1	1	1	0	1
2	HMSP	1	0	0	0	1
3	KBLM	0	0	0	0	1
4	KLBF	1	0	1	0	1
5	LMPI	0	0	0	1	0
6	KICI	1	1	0	1	0
7	LAPD	1	0	1	0	1
8	LPIN	1	1	1	0	0
9	MLIA	1	1	1	0	0
10	MRAT	1	0	1	0	0
11	PICO	1	0	0	1	0
12	POLY	1	1	0	0	1
13	SIPD	1	1	0	0	1
14	TEJA	1	1	0	0	1
15	TIRT	1	0	0	1	1
16	TRST	1	1	1	0	1
17	TSPC	1	1	1	1	1
18	SUDI	0	1	1	0	0
19	UNIC	1	0	1	0	1
20	SCPI	0	1	1	1	0

Loss

No	Nama Perusahaan	Loss				
		2003	2004	2005	2006	2007
1	DYNA	0	0	0	0	0
2	HMSP	0	0	0	0	0
3	KBLM	1	1	1	0	0
4	KLBF	0	0	0	0	0
5	LMPI	1	0	0	0	0
6	KICI	1	1	1	1	0
7	LAPD	0	0	1	0	0
8	LPIN	1	1	1	1	0
9	MLIA	1	1	1	1	0
10	MRAT	0	0	0	0	0
11	PICO	1	1	0	0	0
12	POLY	1	1	1	1	1
13	SIPD	1	1	1	0	0
14	TEJA	1	1	1	1	1
15	TIRT	0	0	0	0	0
16	TRST	0	0	0	0	0
17	TSPC	0	0	0	0	0
18	SUDI	0	1	1	1	1
19	UNIC	0	0	0	0	0
20	SCPI	0	1	1	1	0

## Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DIVERSIFICATIO N	100	1.00	5.00	3.0500	1.11351
GROWTH	100	-.82	2.58	.1222	.45405
LEV	100	-68.98	117.70	2.1217	15.16565
INSIDE	100	.00	83.21	1.9842	9.94192
INST	100	.10	100.00	69.2281	24.64692
DECLINE	100	.00	1.00	.5600	.49889
LOSS	100	.00	1.00	.4000	.49237
EM	100	-1.02	.95	-.0127	.26567
Valid N (listwise)	100				

## Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		EM	DIVERSIFICATION	GROWTH
N		100	100	100
Normal Parameters <sup>a,b</sup>	Mean	.0395	2.3500	.1426
	Std. Deviation	.34984	1.85524	.31804
Most Extreme Differences	Absolute	.112	.127	.108
	Positive	.112	.085	.108
	Negative	-.099	-.127	-.070
Kolmogorov-Smirnov Z		1.121	1.270	1.082
Asymp. Sig. (2-tailed)		.162	.080	.192

**One-Sample Kolmogorov-Smirnov Test**

		LEV	INSIDE	INST
N		100	100	100
Normal Parameters <sup>a,b</sup>	Mean	.8437	1.4364	63.7537
	Std. Deviation	3.43241	2.76563	23.14931
Most Extreme Differences	Absolute	.125	.119	.123
	Positive	.125	.119	.078
	Negative	-.099	-.114	-.123
Kolmogorov-Smirnov Z		1.246	1.193	1.235
Asymp. Sig. (2-tailed)		.090	.116	.095

**One-Sample Kolmogorov-Smirnov Test**

		DECLINE	LOSS
N		100	100
Normal Parameters <sup>a,b</sup>	Mean	.4475	.6450
	Std. Deviation	.52860	.56874
Most Extreme Differences	Absolute	.096	.111
	Positive	.096	.111
	Negative	-.096	-.084
Kolmogorov-Smirnov Z		.964	1.106
Asymp. Sig. (2-tailed)		.310	.173

a. Test distribution is Normal.

b. Calculated from data.

## Uji Multikolinearitas

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	LOSS, DECLINE, INSIDE, GROWTH, INST, LEV, DIVERSIFICATION <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: EM

**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	DIVERSIFICATIO N	.547	1.829
	GROWTH	.871	1.148
	LEV	.789	1.267
	INSIDE	.930	1.075
	INST	.823	1.215
	DECLINE	.663	1.509
	LOSS	.931	1.074

a. Dependent Variable: EM

## Uji Heteroskedastisitas

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	LOSS, INSIDE, DIVERSIFICATION, INST, GROWTH <sup>a</sup> , DECLINE, LEV	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABSY

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.234 <sup>a</sup>	.055	-.017	.13964

a. Predictors: (Constant), LOSS, INSIDE, DIVERSIFICATION, INST, GROWTH, DECLINE, LEV

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.104	7	.015	.763	.619 <sup>a</sup>
	Residual	1.794	92	.019		
	Total	1.898	99			

a. Predictors: (Constant), LOSS, INSIDE, DIVERSIFICATION, INST, GROWTH, DECLINE, LEV

b. Dependent Variable: ABSY

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.142	.072		1.978	.051
	DIVERSIFICATION	.010	.013	.077	.724	.471
	GROWTH	-.002	.033	-.006	-.055	.957
	LEV	-.001	.001	-.089	-.798	.427
	INSIDE	.001	.001	.044	.426	.671
	INST	.000	.001	-.081	-.728	.469
	DECLINE	-.051	.030	-.184	-1.696	.093
	LOSS	.040	.031	.142	1.285	.202

a. Dependent Variable: ABSY



## Uji Autokorelasi

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	LOSS, DECLINE, INSIDE, GROWTH, INST, LEV, DIVERSIFICATION <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: EM

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.777 <sup>a</sup>	.604	.574	.17339	2.012

a. Predictors: (Constant), LOSS, DECLINE, INSIDE, GROWTH, INST, LEV, DIVERSIFICATION

b. Dependent Variable: EM

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.222	7	.603	20.062	.000 <sup>a</sup>
	Residual	2.766	92	.030		
	Total	6.988	99			

a. Predictors: (Constant), LOSS, DECLINE, INSIDE, GROWTH, INST, LEV, DIVERSIFICATION

b. Dependent Variable: EM

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.147	.087		-1.692	.094
	DIVERSIFICATION	.044	.021	.186	2.094	.039
	GROWTH	.164	.041	.280	3.977	.000
	LEV	.003	.001	.196	2.654	.009
	INSIDE	-.006	.002	-.224	-3.291	.001
	INST	-.002	.001	-.182	-2.517	.014
	DECLINE	.150	.043	.282	3.495	.001
	LOSS	.089	.037	.164	2.418	.018

a. Dependent Variable: EM

## Regression

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	LOSS, DECLINE, INSIDE, GROWTH, INST, LEV, DIVERSIFICATION <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: EM

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.777 <sup>a</sup>	.604	.574	.17339

a. Predictors: (Constant), LOSS, DECLINE, INSIDE, GROWTH, INST, LEV, DIVERSIFICATION

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.222	7	.603	20.062	.000 <sup>a</sup>
	Residual	2.766	92	.030		
	Total	6.988	99			

a. Predictors: (Constant), LOSS, DECLINE, INSIDE, GROWTH, INST, LEV, DIVERSIFICATION

b. Dependent Variable: EM

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.147	.087		-1.692	.094
	DIVERSIFICATION	.044	.021	.186	2.094	.039
	GROWTH	.164	.041	.280	3.977	.000
	LEV	.003	.001	.196	2.654	.009
	INSIDE	-.006	.002	-.224	-3.291	.001
	INST	-.002	.001	-.182	-2.517	.014
	DECLINE	.150	.043	.282	3.495	.001
	LOSS	.089	.037	.164	2.418	.018

a. Dependent Variable: EM